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TWENTY-SECOND ANNUAL REPORT

OF

THE BOARD

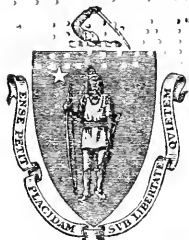
OF

GAS AND ELECTRIC LIGHT
COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

FOR THE CALENDAR YEAR 1906, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1906.



BOSTON:

WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1907.

APPROVED BY
THE STATE BOARD OF PUBLICATION.

RECEIVED
JAN 10 1892

Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its twenty-second annual report.

The Board has now under its supervision one hundred and forty-six companies, and the gas and electric light plants of nineteen towns and three cities. Fifty of the companies are engaged in the supply of gas only, seventy supply only electricity and twenty-six supply both gas and electric light. Of the municipalities, four have plants for the supply of both gas and electricity; the others supply only electricity.

The following table gives the names of companies chartered under the general law during the year 1906, with gas or electric lighting powers, with the location and the amount of capital of each, as stated in their charters:—

Quincy Gas Light Company, Quincy,	\$5,500
Suburban Manufacturing Company, Waltham,	50,000
Harvard Gas and Electric Company, Boston,	200,000
Stockbridge Lighting Company, Stockbridge,	25,000

None of these are yet engaged in the general supply of light in the places named.

The Suburban Manufacturing Company is chartered for "generating and selling electricity for power and other purposes, constructing, installing and equipping street railway, gas and electric lighting plants and systems and manufacturing, selling and repairing equipment for use in connection therewith."

The name of the Amesbury Electric Light, Heat and Power Company was changed on August 24 to Amesbury Electric Light Company.

Appendix A contains for the first time financial data respecting the acetylene gas plant in the village of South Attlebor-

ough, the property of Thomas G. Sadler, who began to supply light in September, 1902.

The Nashua River Paper Company, as an incident to its other business, supplies electric light for street and commercial use in the village of East Pepperell. The statement of income and expenses pertinent to such supply appears in Appendix A.

The property and business of the Framingham Gas, Fuel and Power Company, which at the close of the year 1905 was in the hands of receivers, were restored to the corporation on January 6.

The Worcester County Gas Company began to supply gas in the town of Warren on October 6, and in Palmer on November 23.

The returns of the Medfield Electric Light and Power Company and the Medway Electric Light and Power Company for the fiscal year ending on June 30, 1906, show that both these companies have transferred their properties and business to the Edison Electric Illuminating Company of Boston, the former on Dec. 31, 1905, the latter on Dec. 20, 1905. As the result of these transfers, the Edison Electric Illuminating Company has since supplied electricity for public and private use, in addition to the places formerly supplied in the towns of Medfield, Walpole, Sharon, Norfolk, Millis and Medway. The Medfield plant has been continued in operation, and supplies all the towns named.

Upon May 31 the Boston Consolidated Gas Company filed with the Board its acceptance of the provisions of chapter 422 of the Acts of the year 1906, approved May 26, entitled, "An Act to permit the reduction of the price of gas in the city of Boston and its vicinity," commonly known as the Sliding Scale Act, a copy of which may be found in Appendix C.

ELECTRIC METER TESTING.

The testing of electric meters upon the request of customers or companies, under authority of sections 36 and 37 of chapter 121 of the Revised Laws, has been continued with the same regulations and the same expert assistance as heretofore. In

the six months of 1901 during which the law was in force, six meters were inspected; seven were inspected during the year 1902, twenty-nine in 1903, sixty-seven in 1904, fifty in 1905 and thirty-six in 1906. The results of the inspections in 1906 are shown in the following table: —

INSPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
160,	5	.4	—	1.1	—	—	.3
162,	5	—	.1	1.4	—	1.4	—
164,	5	3.9	—	4.1	—	3.7	—
182,	5	—	5.5	—	3.4	—	1.1
183,	5	— ¹	—	— ¹	—	.5	—
185,	5	—	7.2	—	4.8	—	2.8
161,	7½	5.4	—	4.2	—	4.7	—
175,	10	3.1	—	3.1	—	2.7	—
181,	10	—	5.4	—	2.9	—	3.4
190,	10	—	5.8	—	2.1	—	1.2
192,	10	3.3	—	4.2	—	4.0	—
165,	15	1.4	—	.1	—	—	1.4
166,	15	—	1.5	.2	—	— ¹	—
171,	15	—	—	—	—	30.4 ²	—
172,	15	—	—	—	—	7.8 ²	—
174,	15	—	6.2	—	6.0	—	4.8
177,	15	1.0	—	.9	—	1.1	—
178,	15	—	1.2	2.1	—	2.6	—
180,	15	—	1.7	—	2.2	—	1.7
191,	15	1.2	—	1.8	—	1.3	—
193,	15	3.5	—	3.8	—	3.7	—
195,	15	—	.1	1.4	—	3.6	—
170,	25	—	2.7	—	2.3	—	2.0
184,	25	12.1	—	6.9	—	6.3	—
194,	25	.4	—	—	.2	.1	—
167,	50	—	16.9	—	15.7	—	13.6
168,	50	—	11.0	—	9.3	—	7.0
179,	50	—	2.1	—	2.7	—	2.3
186,	50	—	4.0	—	2.3	—	1.9
163,	100	4.1	—	5.1	—	5.3	—
169,	100	9.7	—	10.8	—	11.7	—
176,	100	—	10.7	—	10.2	—	10.4
188,	100	—	9.2	—	4.8	—	4.6
189,	100	—	2.8	—	1.3	—	.5
173,	150	—	.2	4.2	—	8.6	—
187,	150	1.2	—	1.3	—	1.1	—

¹ Correct.² Power meter.

The Board has expended during the year for the services and expenses of the inspector \$283.81. The fees received from applicants for meters examined amount to \$83.50, all of which has been paid to the Treasurer of the Commonwealth. The Board has collected from four companies, in accordance with section 36 of chapter 121 of the Revised Laws, and returned to

the applicants \$16.50 for inspections Nos. 161, 163, 169, 171, 172, 173 and 184. Inspections Nos. 167, 168, 175, 176, 178, 179, 188, 189, 190, 191, 192, 193 and 195 were made upon the request and at the initial expense of the companies.

GAS AND GAS METER INSPECTION.

Gas Inspection.

No change has been made during the year in the statutory requirements or the regulations of the Board with respect to the standards and methods of conducting examinations for candle-power and for impurities. The law requires that the gas shall not give less light than sixteen standard English candles, and contain not more than 20 grains of sulphur or 10 grains of ammonia per hundred cubic feet, and no sulphuretted hydrogen. In accordance with the statutory requirement that the gas shall be tested with a burner best adapted to it, which is at the same time suitable for domestic use, the Board has continued the use of the D, E and F sizes old-style and F size new-style Sugg's London Argand burner, these having been found most suitable for coal gas, low candle-power water gas and mixed gases; while for the higher candle-power water gas and oil gas the Sugg's table-top tip open burner and a small iron tip open burner have been used.

There were 916 inspections made during the year, including those of gas supplied by municipal plants. Of this number, 254 were made by the chief inspector.

The following tables contain the data obtained by these examinations. For convenience of comparison the companies are divided into four classes, those having five inspections or more during the year, those having less than five, the oil-gas companies and the acetylene gas companies. In the ammonia column, 1.— means that the gas did not contain as much as one grain. When this fact developed, the examination was suspended.

Companies having Five or More Inspections.

COMPANY.	Number of Inspections made.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Attleborough,	6	17.75	18.5	16.9	15.02	1. —
Beverly,	6	17.35	18.3	16.1	13.54	5.35
Boston,	104	18.88	22.8	16.2	10.46	1. —
Brockton,	18	16.93	18.8	15.0	16.44	1. —
Cambridge,	52	18.15	20.0	16.0	14.06	1. —
Charlestown,	32	17.58	19.1	16.2	15.09	1.08
Chelsea,	13	18.14	20.0	17.1	10.83	1. —
Chicopee,	7	18.36	19.8	15.1	9.13	1. —
Dedham,	6	19.63	21.0	17.4	10.72	1. —
East Boston,	20	18.19	20.9	16.8	13.24	1. —
Fall River,	52	20.76	23.5	18.6	9.81	1. —
Fitchburg,	9	17.86	18.9	16.9	13.91	3.37
Gloucester,	10	17.43	18.3	16.3	14.01	1. —
Haverhill,	30	20.54	24.2	17.3	8.34	1. —
Holyoke, ¹	21	17.74	19.6	16.3	16.46	1. —
Lawrence,	47	18.38	20.2	17.1	14.62	1. —
Lowell,	52	18.09	19.8	16.1	14.18	1. —
Lynn,	52	18.17	19.7	16.2	13.32	1. —
Malden,	16	18.06	20.4	16.9	13.15	1. —
Marlborough,	5	16.58	18.3	15.4	14.30	2.08
New Bedford,	31	18.03	20.5	16.7	12.13	1. —
Newburyport,	6	16.07	17.9	14.9	12.82	1.08
Newton,	29	18.08	20.4	15.5	12.61	1. —
North Adams,	12	17.32	20.5	14.2	16.57	1. —
Northampton,	8	17.50	19.7	14.9	13.70	3.18
North Attleborough,	5	17.08	17.5	16.6	11.83	1.18
Pittsfield,	12	18.15	19.3	17.0	15.69	1.76
Salem,	18	17.59	18.5	16.3	16.05	2.41
Springfield,	52	18.10	20.5	15.2	15.71	1. —
Suburban,	7	17.90	20.0	16.7	13.51	1. —
Taunton,	14	16.39	18.0	13.2	16.64	1. —
Waltham,	14	18.30	20.5	16.8	10.96	1. —
Westfield, ¹	5	17.04	18.0	15.7	10.30	1. —
Worcester,	52	18.48	19.9	16.9	13.08	1. —

1 Municipal plant.

Companies having Less than Five Inspections.

COMPANY.	Number of Inspections made.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Adams,	3	16.83	18.1	16.0	13.13	1. —
Amesbury,	3	18.07	20.4	15.2	9.66	1. —
Arlington,	4	16.53	17.8	15.2	19.18	1.50
Athol,	3	21.17	22.1	20.3	11.30	1. —
Citizens' (Nantucket),	2	17.35	18.3	16.4	16.05	1. —
Citizens' (Quincy),	3	17.47	17.8	17.1	10.77	2.33

Companies having Less than Five Inspections — Concluded.

COMPANY.	Number of Inspections made.	CANDLE-POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Clinton,	4	15.97	16.5	15.3	18.07	1.—
Danvers,	2	17.30	17.3	17.3	10.50	2.20
Easthampton,	3	16.83	17.9	15.5	12.60	4.23
Framingham,	4	16.08	17.7	14.2	16.40	1.—
Gardner,	3	22.03	26.1	19.4	16.40	1.—
Greenfield,	3	16.10	16.3	15.7	12.90	3.60
Ipswich,	2	20.40	20.9	19.9	6.40	1.—
Leominster,	4	20.90	22.2	18.8	9.67	1.—
Marblehead,	2	16.45	16.6	16.3	10.55	1.—
Milford,	4	17.00	17.4	16.6	9.13	3.92
Natick,	3	14.67	16.7	12.9	11.17	2.40
Norwood,	3	14.70	16.1	13.8	15.87	1.—
People's (Stoneham),	2	15.90	16.8	15.0	9.20	2.25
Plymouth,	3	17.57	18.7	15.6	9.63	1.63
Southbridge,	2	30.70	31.2	30.2	7.15	1.—
Spencer,	3	21.30	22.2	20.8	10.03	1.—
Wakefield, ¹	4	16.90	18.5	14.2	15.08	2.50
Ware,	3	17.47	19.2	15.4	16.90	1.37
Webster,	3	19.43	21.1	17.6	9.30	1.—
Williamstown,	2	18.05	18.8	17.3	16.00	1.—
Woburn,	4	17.07	17.8	16.2	8.63	5.52
Worcester County,	2	20.50	20.7	20.3	6.80	1.—

¹ Municipal plant.*Oil Gas.*

COMPANY.	Number of Inspections made.	Candle-power.
Amherst,	2	31.90
Lexington,	2	30.10
Middleborough, ¹	2	22.85
Stoughton,	2	56.25

Acetylene Gas.

Vineyard Haven,	2	180.65
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¹ Municipal plant.

The following tables exhibit the instances in which the gas of the several companies has been found upon inspection not to be within the requirements of the statute : —

Deficient Candle-power.

[Legal standard, 16 minimum.]

COMPANY.	Total Number of Inspections.	Candle-power.	Date.
Amesbury,	3	15.2	Feb. 21
Arlington,	4	15.2	Jan. 27
Brockton,	18	15.4	Feb. 6
Brockton,	—	15.1	April 12
Brockton,	—	15.1	June 26
Brockton,	—	15.0	July 25
Brockton,	—	15.6	Nov. 23
Brockton,	—	15.0	Dec. 19
Chicopee,	7	15.1	March 16
Clinton,	4	15.3	Jan. 25
Clinton,	—	15.6	Dec. 15
Easthampton,	3	15.5	March 2
Framingham,	4	15.4	Oct. 24
Framingham,	—	14.2	Dec. 20
Greenfield,	3	15.7	Feb. 15
Marlborough,	5	15.6	April 6
Marlborough,	—	15.4	Oct. 19
Natick,	3	12.9	Feb. 6
Natick,	—	14.4	July 31
Newburyport,	6	14.9	Jan. 18
Newburyport,	—	14.9	March 23
Newburyport,	—	15.3	Nov. 7
Newton,	29	15.5	July 27
North Adams,	12	14.2	Jan. 17
Northampton,	8	14.9	Jan. 12
Norwood,	3	13.8	April 18
Norwood,	—	14.2	Dec. 19
People's (Stoneham),	2	15.0	May 12
Plymouth,	3	15.6	Feb. 9
Springfield,	52	15.2	Aug. 8
Taunton,	14	13.2	Jan. 10
Taunton,	—	15.4	March 22
Taunton,	—	15.5	Dec. 18
Wakefield, ¹	4	14.2	Dec. 7
Ware,	3	15.4	Oct. 26
Westfield, ¹	5	15.7	Dec. 19

¹ Municipal plant.*Sulphur in Grains per 100 Cubic Feet.*

[Legal standard, 20 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Arlington,	4	20.9	April 7
Arlington,	—	21.2	Dec. 17
Brockton,	18	22.2	April 12
Brockton,	—	25.3	May 3
Brockton,	—	20.6	May 23
Brockton,	—	22.7	Dec. 19
Boston,	104	23.0	June 21
Boston,	—	20.1	July 10
Cambridge,	52	20.7	April 17
Cambridge,	—	20.6	Aug. 7

Sulphur in Grains per 100 Cubic Feet — Concluded.

[Legal standard, 20 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Cambridge,	—	22.1	Aug. 30
Cambridge,	—	20.9	Sept. 12
Charlestown,	32	21.1	July 19
Charlestown,	—	20.2	July 27
Charlestown,	—	22.7	Sept. 15
Charlestown,	—	21.9	Sept. 27
Charlestown,	—	22.7	Oct. 6
Charlestown,	—	21.9	Oct. 27
Charlestown,	—	23.0	Nov. 8
Clinton,	4	25.9	April 6
Gardner,	3	22.1	Dec. 21
Gloucester,	10	20.6	Nov. 23
Holyoke, ¹	21	22.2	Jan. 6
Holyoke,	—	21.1	Jan. 25
Holyoke,	—	21.3	July 19
Holyoke,	—	22.0	Aug. 24
Holyoke,	—	27.2	Sept. 14
Holyoke,	—	21.0	Oct. 18
Holyoke,	—	21.0	Dec. 5
Lawrence,	47	21.4	April 5
Lawrence,	—	21.8	Aug. 22
Lowell,	52	20.1	Dec. 18
Lynn,	52	20.7	May 11
New Bedford,	31	20.1	Jan. 24
Newton,	29	21.6	June 20
North Adams,	12	20.1	June 21
Pittsfield,	12	20.5	June 20
Salem,	18	24.0	Jan. 17
Salem,	—	21.4	April 3
Salem,	—	20.3	April 26
Springfield,	52	20.3	Feb. 16
Springfield,	—	20.1	March 20
Springfield,	—	25.2	March 29
Springfield,	—	20.6	April 5
Springfield,	—	20.7	May 8
Springfield,	—	20.8	July 20
Springfield,	—	20.2	Aug. 29
Taunton,	14	21.7	March 22
Taunton,	—	22.3	Dec. 18

¹ Municipal plant.*Ammonia in Grains per 100 Cubic Feet.*

[Legal standard, 10 maximum.]

COMPANY.	Total Number of Inspections.	Quantity (Grains).	Date.
Beverly,	6	11.5	Jan. 17
Beverly,	—	10.1	Sept. 14
Northampton,	8	10.9	July 27
Salem,	18	15.9	Nov. 27

Sulphuretted Hydrogen Present.

[Legal standard, none allowed.]

COMPANY.	Total Number of Inspections.	Date.
Amesbury,	3	Dec. 28
Amherst,	2	March 1
Athol,	3	Oct. 4
Brockton,	18	June 26
Brockton,	—	Aug. 29
Brockton,	—	Oct. 12
Brockton,	—	Oct. 31
Citizens' (Quincy),	3	Feb. 10
Dedham,	6	Dec. 31
Gardner,	3	Feb. 14
Gardner,	—	Nov. 13
Gardner,	—	Dec. 21
Ipswich,	2	Dec. 28
Lowell,	52	Jan. 31
Marblehead,	2	Feb. 23
Middleborough, ¹	2	April 20
Middleborough,	—	Dec. 24
North Adams,	12	Oct. 5
Norwood,	3	April 18
Norwood,	—	Nov. 14
Spencer,	3	Feb. 8
Spencer,	—	Nov. 7
Stoughton,	2	April 21
Stoughton,	—	Dec. 24
Webster,	3	Feb. 28
Webster,	—	Dec. 31

¹ Municipal plant.

The following analyses were made during the year : —

Eudiometric Analyses.

	Candle- power.	Illuminants.	Marsh Gas.	Hydrogen.	Carbonic Oxide.	Nitrogen.	Oxygen.	Carbonic Acid.
Arlington, ¹	17.2	5.31	35.63	49.82	7.90	—	—	1.34
Cambridge,	16.3	6.56	36.03	40.48	13.08	2.09	—	1.76
Cottage City,	—	—	—	53.16	36.38	2.03	—	8.43
East Boston,	18.6	8.80	25.08	42.80	17.22	3.23	.42	2.45
Everett Station, Boston Con- solidated Gas Company.	18.0	5.54	36.61	42.60	10.74	4.04	—	.47
Everett Station, Boston Con- solidated Gas Company.	17.7	6.25	38.73	35.93	6.83	12.09	—	.17
Fitchburg,	17.9	4.74	36.94	48.62	5.69	2.69	—	1.32
Newburyport,	14.9	3.48	33.45	53.31	7.53	1.13	—	1.10

¹ Calorific power, determined experimentally by calorimeter: B. T. U. net, 608.9 (+58.5=667.4 gross).

The above analyses are not necessarily typical, but were made in connection with other tests; the first one with a series of heat units tests; the second and last on account of low candle-powers; the third on account of trouble with burners; the next three for information regarding quality of the gas; and the next in the study of a complaint about smoky ceilings.

A study of the inspections of the companies made during the five years from 1902 to 1906, inclusive, shows the following facts:—

	1902.	1903.	1904.	1905.	1906.
Number of inspections made,	814	951	1,018	979	916
Number of companies subject to inspection,	67	71	71	72	67
Number of companies showing deficiency in candle-power,	23	37	35	19	22
Highest candle-power, not including oil-gas and acetylene gas companies,	27.2	26.7	25.1	27.8	31.2
Lowest candle-power, not including oil-gas and acetylene gas companies,	11.4	12.4	11.1	12.1	12.9
Average candle-power, not including oil-gas and acetylene gas companies,	18.6	17.91	17.68	18.46	18.19
Average candle-powers:—					
Coal gas, 28 companies,	17.29	16.45	16.24	17.15	16.79
Water gas, 12 companies,	22.16	21.66	20.33	21.45	21.18
Mixed coal and water gas, 22 companies,	19.15	18.76	17.88	18.40	18.05
Number of companies showing sulphuretted hydrogen,	17	20	9	16	13
Number of companies showing excess of sulphur,	25	28	25	21	19
Number of companies showing excess of ammonia,	5	9	4	6	3
Largest amount of sulphur,	33.4	33.7	30.4	30.9	27.2
Smallest amount of sulphur,	3.1	1.5	2.7	2.0	3.8
Average amount of sulphur,	12.9	13.0	12.36	12.05	12.53
Largest amount of ammonia,	40.8	30.0	52.6	67.7	15.9
Smallest amount of ammonia,	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia,	2.01	2.02	1.90	1.86	1.37

Oil-gas companies:—

	1902.	1903.	1904.	1905.	1906.
Highest candle-power,	51.2	50.8	41.9	57.6	56.0
Lowest candle-power,	23.3	22.3	16.8	20.3	22.1
Average candle-power,	37.61	34.72	30.44	35.86	35.27
Number showing sulphuretted hydrogen,	2	3	2	3	3

Gas Meter Inspection.

From Jan. 1 to Dec. 31, 1906, inclusive, there were 61,034 meters inspected,—a gain of 9,004 over the number examined during the preceding year. Four hundred and twenty-four

were known as “complaint” meters, the others being new or recently repaired; 27,835 were known as prepayment meters. The following table exhibits a comparison of the number inspected during five years: —

	1902.	1903.	1904.	1905.	1906.
Complaint meters,	996	1,200	1,215	758	424
Total number,	42,688	42,518	45,894	52,030	61,034

Nineteen meter provers and seven experimental wet meters for photometric use were calibrated during the year. Meters which pass inspection are stamped with a brass badge and a wax seal, which give the inspection number and the date. These are so placed that the rate of registration cannot be changed unless both are mutilated. Whenever meters are opened for any purpose, they must be again tested and sealed before being placed in use by the company.

Complaint Meters.

Of complaint meters, 424 were inspected during 1906, as compared with 758 in 1905. Of these, 6 would pass gas but would not register; 1, a ten-light, would not pass gas; while 1, a three-light, when passing gas at the normal rate, registered 155–305 per cent. slow. The average error of the remaining 416 meters was 1.82 per cent. fast; 212, or 51.2 per cent., were fast, the average error being 4.82 per cent.; 25, or 6.01 per cent., were slow, the average error being 7.4 per cent.; 178, or 42.79 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow. Of the fast meters, 143 registered between 2 and 5 per cent. fast, 63 between 5 and 10 per cent., 5 between 10 and 15 per cent., and one was 17 per cent. fast. Of the slow meters, 14 registered between 2 and 5 per cent., 8 between 5 and 10 per cent., 1 was 14 per cent. slow, 1, 30 per cent. slow, and 1, 35 per cent. slow.

A more detailed statement of the meter-testing work appears in the following financial statement for the year ending Dec. 31, 1906 : —

Number of Each Size and Fees for testing Meters.

Number.	Size.	Fees.
1, . . .	2 lights,	
26,093, . . .	3 lights, } at 25 cents, . . .	\$14,204 50
30,724, . . .	5 lights,	
2,731, . . .	10 lights,	
840, . . .	20 lights,	
287, . . .	30 lights,	
19, . . .	45 lights,	
127, . . .	50 lights,	
39, . . .	60 lights,	
41, . . .	80 lights,	
61, . . .	100 lights,	
28, . . .	150 lights, at 90 cents, . . .	51 00
20, . . .	200 lights, at \$1.25, . . .	25 20
12, . . .	250 lights, at \$1.50, . . .	25 00
10, . . .	300 lights, at \$1.70, . . .	18 00
1, . . .	500 lights, at \$2.50, . . .	17 00
		2 50
		<hr/>
		\$15,556 10
61,034		

OPERATING ACCOUNT.

Income, 61,034 meters,	¹ \$15,556 10
Expenses, including salaries of gas and gas meter inspectors, . . .	11,741 25
	<hr/>
Balance,	\$3,814 85

CASH ACCOUNT.

Received for meters tested,	\$15,555 85
Paid Treasurer in quarterly payments: —	
March,	\$3,424 40
June,	4,076 90
September,	3,698 10
December,	4,356 45
	<hr/>
	\$15,555 85

PETITIONS OF THE AMHERST, SPRINGFIELD AND CHICOPEE COMPANIES.

The gas companies in Chicopee and Springfield and the gas and electric light company in Amherst have during the year taken advantage of the several legislative acts amending their charters so as to enlarge the territory in which, with the approval of this Board, each may carry on its business. Upon petitions by the companies, respectively, such action appearing to be consistent with the public interest the Board passed the following orders : —

¹ Includes twenty-five cents received in 1905 advanced to pay for meter tested in 1906.

Whereas, By chapter 106 of the Acts of the year 1906 the Springfield Gas Light Company was authorized, upon the approval of the legal voters of the town of Ludlow at a meeting called for the purpose and of the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing gas for heat, light and power in the said town; and

Whereas, It appears that the approval of the legal voters of the said town of Ludlow has been given at a meeting called for the purpose; it is hereby —

Ordered, That the approval of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the Springfield Gas Light Company to carry on the business of furnishing gas for heat, light and power in said town of Ludlow. (April 17.)

On the petition of the Amherst Gas Company for authority to engage in the business of generating and furnishing electricity for light, heat and power in the town of Pelham, after due notice and hearing, it appearing that the petitioner has authority to supply gas in said town, and that no other company or person is engaged in the supply of electric light therein, it is —

Ordered, That the said Amherst Gas Company is hereby authorized to engage in the business of generating and furnishing electricity for light, heat and power in the town of Pelham, and that said company at the expiration of not more than six months from the date hereof shall have erected and equipped a plant for generating electricity for light, heat and power and for distributing the same in the town of Pelham with a capacity of not less than 50 kilowatts. (April 17.)

Whereas, By chapter 74 of the Acts of the year 1906 the Chicopee Gas Light Company was authorized, upon the approval of the selectmen of the town of South Hadley and of the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing gas for heat, light and power in said town; and

Whereas, It appears that the approval of the selectmen of said town of South Hadley has been given; it is hereby —

Ordered, That the approval of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the Chicopee Gas Light Company to carry on the business of furnishing gas for heat, light and power in the said town of South Hadley. (August 17.)

BOSTON CONSOLIDATED GAS COMPANY. — CONTRACTS WITH
OTHER COMPANIES.*Chelsea Contract.*

On Nov. 30, 1900, before the approval of the Board was required by law, the Massachusetts Pipe Line Gas Company made a contract with the Chelsea Gas Light Company to supply the latter with gas to the amount of 48,000,000 feet annually, for a term of ten years from date, at 30 cents a thousand feet. This contract was assumed by the Boston Consolidated Gas Company in accordance with chapter 417 of the Acts of 1903, being the act consolidating the Boston gas companies. The business of the Chelsea Company having increased beyond the 48,000,000 feet provided for by this contract, the Boston Company petitioned for the approval of a contract for the sale of gas in addition to the maximum amount provided for in the original contract, at the price of 40 cents per thousand feet, this contract to terminate at the same time with that executed on Nov. 30, 1900. As this appeared to be for the mutual interest of the companies and the public, it received the approval of the Board. Under this arrangement the average cost to the Chelsea Company of all the gas purchased by it for the year ending June 30, 1906, was 34.2 cents per thousand feet.

Charlestown Contract.

Pursuant to section 11 of chapter 417 of the Acts of 1903, being the charter of the Boston Consolidated Gas Company, that company petitioned for the approval of a contract with the Charlestown Gas and Electric Company for the approval of a contract under which it might sell to the latter company such gas as it might require up to 350,000 feet a day, at the price of 47½ cents per thousand feet. This contract was to run until Jan. 1, 1908, and thereafter until terminated by notice of either party thereto. After being so amended that the contract might be terminated by this Board, it was approved as consistent with the public interest.

Citizens' Company of Quincy Contract.

The Boston Consolidated Gas Company petitioned for the approval of a contract under date of Jan. 30, 1906, with the Citizens' Gas Light Company of Quincy for the sale to the latter company of all the gas which it might require for a period of ten years from July 1, 1906, not exceeding 150,000,000 feet per year, at the price of 45 cents per thousand feet. The execution of this contract was collateral with the prospective investment of about \$300,000 by the Citizens' Company for the extension of its plant and the development of its business, its facilities for the proper supply of gas having previously been wholly inadequate. This contract was accordingly approved, as consistent with the public interest.

EAST BOSTON PETITION.

This was a petition by more than 20 customers of the East Boston Gas Company, asking for a reduction in price. Public hearings were given, at which both parties were represented by counsel. The Board supplemented the suggestions offered at the hearings by a careful examination of the company's affairs.

This company supplies but a small section of the city, entirely separate from the districts of the other companies. The present ownership and management date from April, 1903; prior to that time it was independent in every way of the other companies in the metropolitan district.

The accounts for ten months of the year ending June 30, 1906, and the returns for the preceding fiscal year show a steady increase in sales. Under the present ownership there has been some increase in the cost of management, which has, however, been more than offset and perhaps justified by a substantial reduction in the manufacturing cost. This reduction is apparently due in part to improved facilities for the purchase of supplies and the marketing of residuals. The dividends have been advanced from 6 to 10 per cent. The company makes all its gas in its own works, and there appears to be no question as to the efficiency of its organization or the skill with which its affairs are conducted. Unless some way not now

apparent be found to still further reduce the company's costs, or some change be made in its general policy, but little reduction can be made in price with the present output.

The control and ownership of this company is practically identical with that of the Boston Consolidated Gas Company and the New England Gas and Coke Company. The Consolidated Company buys gas from the Gas and Coke Company at less than its own cost of manufacture, and sells to at least one other company at a price much less than it costs the East Boston Company to make its gas. These relations, therefore, place it in the power of the East Boston Company, if its owners so desire, to purchase its gas at a much lower price than it can make it in its own works.

It is probably true that the Gas and Coke Company is unable with its present facilities to supply East Boston and at the same time give the Consolidated Company all the gas it desires; but if the amount needed for East Boston should be sent there, instead of to the Consolidated, it would be a distinct advantage to the customers of the former company and an inappreciable loss to those of the latter. The owners of these properties may prefer to continue the existing arrangements rather than to sell gas to the East Boston Company, and they have an undoubted legal right so to do. The public interest, however, should not be prejudiced by such a choice.

The price at which the company might provide itself with gas, by purchase or otherwise, must be the basis for determining the price at which it ought to sell. It may not be for this Board to prescribe just how the company shall adjust its affairs to enable it to make such selling price; it may well be left to reach this result in its own way. If it prefers not to buy, it may find some other way of reducing the cost of its gas, or it may reduce its dividend charge.

The present dividend will be recognized as a liberal, perhaps a high, return. A company is fairly entitled to a liberal return and a high dividend rate only when by the judicious employment of every facility within its reach it succeeds in supplying its customers at a low price. The public interest may be more secure with high efficiency in the management and a high dividend than with a low dividend and low efficiency. A dividend

which may be entirely fair when every available facility is utilized for supplying the public at a low price may become unreasonably high when, in combination with a failure to use those facilities, it makes that price impossible. The recommendation as to price is made upon these considerations.

The petition requested an order for improvement in quality, but for more than a year the candle-power has been above that required by statute, and no specific complaint about the service was offered at the hearings.

It is the usual practice of the Board to put into immediate effect a price based on existing conditions, but two important facts make the present case exceptional. If the company is to buy its gas, some time must be allowed for laying the new mains necessary to connect the works; again, the elimination of the railway grade crossings in East Boston now going on will change the grades in a number of the streets, and make necessary the reconstruction of the gas mains now in them, temporarily causing an abnormal increase in the company's operating cost. On this account, the Board named one price for the earlier and another for a later date. The Board recommended:—

That, on and after the first day of July next, the net price charged for gas by the East Boston Gas Company shall not exceed \$1.10 per thousand cubic feet; and that on and after the first day of January next the net price charged for gas by said company shall not exceed \$1 per thousand cubic feet. (June 13.)

QUINCY PETITION.

This was a petition by customers of the Quincy Electric Light and Power Company for a reduction in the price of electric light and for improvement in the quality of the service. The petitioners and the company were represented at the hearing which was in Quincy.

The defects in the service, which were described by the petitioners and which occurred at about the period of maximum output, were of a character to suggest a possible lack of capacity in the generating or distributing plant. Since the hearing the company has expended a substantial sum in enlarging and improving both divisions of its plant, and has apparently made

ample provision against the recurrence of these difficulties. Incidental to the payment for these improvements and a portion of its debt the company increased its capital stock from \$100,000 to \$149,800. It has now outstanding bonds for \$100,000 and notes for approximately \$90,000.

At the date of the petition the company's price for lighting was 20 cents per kilowatt hour, with discounts for prompt payment ranging from 10 per cent. on the smallest monthly bill to 25 per cent. for bills of \$40 or more per month. Since the hearing the company has begun to make free renewals of incandescent lights, changing from the previous practice of charging 25 cents a lamp for the sizes in common use; and has extended its scale of discounts to consumers whose bills are \$50 or more per month by a varying scale up to 50 per cent. on monthly bills of \$100 and over.

This company began to supply electric light in Quincy in 1888, and has extended its lines very generally throughout the municipality. It has practically no consumers who use a large amount of current, the number of small consumers being unusually large.

During its entire history it has paid very moderate dividends, or none at all; and prior to June 30, 1905, had not divided over 6 per cent. in any year. Its affairs have been managed with economy, although the company has met with its share of those losses which have been incident to the progress of the art and the development of a business which was new, and in its early years but imperfectly understood. Its present plant is in every respect modern, of high efficiency, and economical in its operation. Its present dividends are moderate, and its profits have never been extravagant.

Although liberal discounts have been offered to large customers, fully one-half the commercial lighting is supplied at the highest net price, and the average received for the entire commercial lighting is only a fraction of a cent below the highest net rate. Notwithstanding the price for commercial lighting may seem high when compared with some other companies, the average price received for the entire output, a factor of very great importance, is less than 11 cents, which is a low price for a company of this size and character. The reason for this

is to be found in the arrangement between the city and the company for the lighting of the streets.

More than two-thirds of the company's output and probably an equal proportion of its investment is for street lighting alone. The company's prices for this service have gradually tended downward, until they have reached a point which barely meets the operating cost, with no provision for depreciation, interest or dividend, and the entire burden of such charges is thus thrown upon the supply to private consumers. While the Board is unwilling to approve the policy which has brought about these conditions, it has no authority to increase these prices. We are not familiar with the reasons which have led to them, nor are we prepared to say that, having been now reached, they ought to be increased. It is very plain, however, that the facts are of such importance that they control the situation, and that, if the price for street lighting were increased, a corresponding decrease might be made in the commercial lighting price.

The company's entire business has hitherto yielded to its stockholders no more than a fair and reasonable compensation for all the service it renders to the public. The fiscal year ending June 30, 1906, showed an encouraging increase in its volume. The probable maintenance of the present output will enable the company to make some reduction in its commercial lighting rates. Any further reduction is likely to come only from some improvement in the rates for public lighting, a further increase in the volume of the commercial business, or by a reduction in some way, not now apparent, of the cost of operation. The Board recommended:—

That, on and after the first day of August next, the net price charged by the Quincy Electric Light and Power Company for commercial electric lighting shall not exceed 17 cents per kilowatt hour. (July 23.)

NEW BEDFORD PETITION.

This was a petition promoted by the Board of Trade of New Bedford, asking for a reduction in the price of gas and electric light supplied by the New Bedford Gas and Edison Light Company. A hearing was given in New Bedford, at which the

petitioners were represented by a committee of the Board of Trade and the company by counsel.

On July 1, 1905, at the solicitation of the representatives of the Board of Trade, the company reduced the net price for gas from \$1.20 to \$1.10, and on the first of December following reduced this price of \$1.10 to \$1, which was the price at the date of the decision. The contract with the city for street lighting, under which all the cost of care and lighting is borne by the company, returns about 86 cents a thousand for the gas used.

Since 1901 the base rate for electric lighting has been 18 cents a kilowatt hour, with certain discounts for prompt payment, which on July 1, 1905, were fixed at from 5 to 25 per cent., according to the size of the customer's monthly bill. The company also offers to its customers at their option a two-rate system of prices, under which the customer pays a primary rate of 20 cents and a secondary rate of 10 cents per kilowatt hour, according to the relation of the total amount of current supplied to the number of lamps installed. The company's prices for street lighting and electric power were not involved in the inquiry.

The company began to supply electricity in 1888, after a union with the New Bedford Electric Light Company. In 1891 it purchased the plant and business of the Edison Electric Illuminating Company. When after this last union the affairs of the consolidated company had been adjusted, it was apparent that, as the result of the preceding competition, large losses had been incurred, and on that account the company bore a heavy burden of indebtedness for a long term of years. Under the present management the company has been peculiarly successful in the development of its business, the extinction of its indebtedness and the recoupment of its previous losses. The accomplishment of this, however, has obviously required the maintenance of higher prices than would have otherwise been necessary. Demands of this character no longer press upon the company.

The committee of the Board of Trade asked that the net price of gas might be reduced to 90 cents, and that the base price for electric light be 15 cents a kilowatt hour. Repre-

senting the petitioners, some of whom were financially interested in the company, a desire was expressed that the company should be liberally dealt with by the Board, and that such a profit should be allowed as the needs of the company and the interests of the community might, in justice to all parties concerned, seem to require. In our opinion, the sums available from the company's income at the prices named below will be ample for all those purposes to which they may be applied, consistent with the general public interest.

As the two-rate system in the form offered by the company is wholly optional with the customer, and in no sense compulsory, the Board thought it neither necessary nor desirable to criticise or endorse it, or in any way interfere with its acceptance by such customers as may desire it. While the company may so arrange its gross price as to continue a discount for prompt payment of its bills not inconsistent with the price named in the recommendation, the tendency of the reduction proposed may be to make fewer differences than now exist in the actual prices paid, dependent upon the size of the customer's bill. The Board recommended : —

That, on and after the first day of August next, the net price charged for gas by the New Bedford Gas and Edison Light Company shall not exceed 90 cents per thousand feet ; and

That, except at the option of the consumer under the two-rate system of charging, the net price charged for electric light by the New Bedford Gas and Edison Light Company shall not exceed $14\frac{1}{4}$ cents per kilowatt hour. (July 28.)

NATICK PETITION.

This was a complaint by customers of the Natick Gas Light Company asking for an improvement in quality and a reduction in price of gas. At the public hearing, which was in Natick, the petitioners and the company were represented by counsel.

The evidence showed that the gas at times was below the standard candle-power, and had certain impurities in excess of the amount allowed by law. It further appeared that on several occasions the company had failed to deliver to its customers enough gas to supply the light which they desired. While this difficulty was most apparent at points more distant from the

works, it had sometimes, during the period of maximum demand, been general throughout the district supplied.

Upon examination of the works, it was evident that the company's facilities were insufficient to properly supply the public. There was no adequate equipment for the treatment of the gas after leaving the retorts, the holder capacity was altogether too small, and there were no proper facilities for securing such regulation of the pressure as is necessary for the satisfactory delivery to the consumer.

After these proceedings were begun, the company improved its distribution system by the laying of additional mains, purchased and erected a holder of ample size, and has so improved and enlarged the other appliances at its works that it is now amply equipped for any demands likely to be made in respect to the quantity or quality of its gas.

This company is to be classed with the smaller companies in the State, having annual sales of about 10,000,000 feet. It is within the territory of the Edison Electric Illuminating Company of Boston, and sells its gas in competition with the supply of electric light by that company. Its profits have never been extravagant, and its dividends have been low. It has never paid more than 6 per cent., oftener only 5. For a series of years it paid no dividends, and has recently been paying only 4 per cent. One year ago its capital was \$35,000, and the improvements and additions made since then, with others practically decided upon, will necessarily increase this amount to more than \$50,000, — perhaps \$60,000.

There was a suggestion at the hearing that the company might purchase its gas from some larger and stronger company. Such a scheme deserves careful consideration, and at some future time may prove commercially practicable; but the new investment which would be necessary and the present conditions affecting such source of supply make it evident that for the immediate future the only commercially practicable method for this company must be to make its gas in its own works.

The price in a company of this size and character, when compared with larger concerns, is sure to seem high. The difference appears to be magnified when the districts of the companies compared adjoin each other. Generally speaking, the larger

concern not only is able to manufacture its gas at a lower cost, but the expense of distribution and the capital charge are likely to decrease rapidly with an increase of production. These facts make it practically impossible for the smaller company to supply as cheaply as the larger one. Such conditions, however, stimulate the smaller company to the greatest practicable economy in all its operations, a conservative policy respecting its capital charge, and a steady endeavor to increase its output by a reduction in price as often as the profits will allow the assumption of the risk which may be incident to such reduction. Such a policy, steadily pursued, we believe will produce the most equitable and the most satisfactory results both for the company and its customers. In harmony with these propositions, the present conditions in this company permit, in our opinion, the reduction required by the following recommendation. The Board recommended:—

That, on and after the first day of September next, the net price charged for gas by the Natick Gas Light Company shall not exceed \$1.75 per thousand feet. (August 3.)

APPROVAL OF NEW STOCK AND BONDS.

Twenty-one applications for approval of new stock or bonds have been decided during the year. The amount of securities asked for was \$3,352,500; the amount approved, \$2,836,500. In twelve cases the full amount asked for was approved; one petition was dismissed.

The following table shows the value at par of securities approved in the case of each of the companies, with the date of such approval:—

COMPANY.	Stock.	Bonds.	Date.
Attleboro Gas Light Company Corporation, . . .	\$11,600	—	Dec. 4
Beverly Gas and Electric,	91,900	—	Aug. 17
Cambridge Gas Light,	80,000	—	Sept. 19
Cape Light, Heat and Power Company of Provincetown,	5,000	—	March 26
Chicopee Gas Light,	74,000	—	Aug. 17
Citizens' Gas Light Company of Quincy,	350,000	—	March 28
Fall River Gas Works,	55,000	—	Aug. 23
Greene Electric Light, Power and Manufacturing, .	6,000	—	April 28

COMPANY.	Stock.	Bonds.	Date.
Greenfield Electric Light and Power,	\$65,000	—	Sept. 17
Haverhill Electric,	75,000	—	Aug. 22
Lawrence Gas,	400,000	—	Aug. 17
Leominster Electric Light and Power,	30,000	\$70,000	July 28
Lowell Electric Light,	280,000	—	Dec. 13
Malden and Melrose Gas,	526,500	—	Aug. 22
Pittsfield Coal Gas,	50,000	—	Dec. 13
Pittsfield Electric,	75,000	150,000	Nov. 24
Suburban Gas and Electric,	112,500	—	July 17
Sunderland Electric Light and Power,	11,000	—	April 23
Springfield Gas Light,	100,000	—	Jan. 10
Westborough Gas and Electric,	—	18,000	June 30
Worcester Electric Light,	200,000	—	Aug. 24

PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.

This was an application by the Springfield Gas Light Company for the approval of an issue of new capital stock, of the par value of \$100,000, to pay the cost of new construction work.

In addition to the extensions of plant, for account of which stock had heretofore been approved by the Board, the company had completed its plans for further extensions to cost upwards of \$200,000. On account of a portion of this work, already partially completed, the company had incurred an indebtedness of about \$54,000. The following was therefore adopted:—

On the petition of the Springfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock, of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Springfield Gas Light Company, in conformity with all the requirements of law relating thereto, of 1,000 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 270 shares to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding, and the proceeds of 730 shares to the payment of obligations incurred on account of additions to plant made subsequent to the thirty-first day of December, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$200 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” a newspaper published in the city of Boston, and in the “Springfield Daily Republican” and “Springfield Daily Union,” newspapers published in the city of Springfield. (January 10.)

PETITION OF THE CAPE LIGHT, HEAT AND POWER COMPANY.

This was an application by the Cape Light, Heat and Power Company for the approval of an issue of new capital stock, of the par value of \$5,000, for the purpose of paying its indebtedness incurred on account of additions to plant.

From the facts submitted at the hearing it appeared that the floating debt of the company to the amount of \$5,000 was due for cost of new construction, in addition to that for account of which stock had previously been approved. The following was therefore adopted : —

On the petition of the Cape Light, Heat and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$5,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cape Light, Heat and Power Company, in conformity with all the requirements of law relating thereto, of 50 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment and cancellation of an equal amount of the floating debt of the company now outstanding and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Evening Transcript” and the “Boston Daily Globe,” newspapers published in the city of Boston. (March 26.)

PETITION OF THE CITIZENS’ GAS LIGHT COMPANY OF QUINCY.

The Citizens’ Gas Light Company of Quincy applied for the approval of an issue of new capital stock, of the par value of \$350,000, for the purpose of paying its floating debt, amounting to \$49,600, and for enlarging its plant.

It appeared at the hearing that it was the intention of the company to lay an extensive system of mains within its territory, and to build a holder and other structures incidental to its purpose to buy gas from the Boston Consolidated Gas Company. The necessity for a considerable expenditure in the direction stated had long been evident, but the company had been unable or unwilling to make it. A contract for the sale and purchase of gas for a term of years had been executed by the petitioner and the Boston company. The Board is convinced that the company through the issue of the new stock will have ample means for constructing the work proposed. The following was therefore adopted: —

On the petition of the Citizens’ Gas Light Company of Quincy, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$350,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Citizens' Gas Light Company of Quincy, in conformity with all the requirements of law relating thereto, of 3,500 shares of additional capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no others, to wit: the proceeds of 496 shares to the payment and cancellation of an equal amount of the outstanding notes payable, the proceeds of 500 shares, or so much thereof as may be necessary, to the payment of the cost of a new gas holder, and the proceeds of the remainder of said 3,500 shares to the cost of additions to street mains, meters and services of the company and to other new construction incidental to the purchase of gas and the distribution thereof to its customers.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Quincy Daily Ledger," a newspaper published in the city of Quincy. (March 28.)

PETITION OF THE SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

This was a petition by the Sunderland Electric Light and Power Company for the approval of an issue of new capital stock, of the par value of \$11,000.

The Sunderland Electric Light and Power Company is organized for the purpose of "generating and furnishing electricity for light and power," as stated in its charter, issued on March 16, 1905. It appeared at the hearing that the company was indebted, on account of the purchase and construction of its plant, for upwards of \$11,000, and that the fair value of the plant would somewhat exceed the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Sunderland Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$11,000, for the purpose named in the petition, after public notice and hearing, it appearing that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Sunderland Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 110 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment and cancellation of an equal amount of the indebtedness of the company now outstanding incurred on account of the purchase and construction of its plant, and to no other purpose. (April 23.)

PETITION OF THE GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.

The Greene Electric Light, Power and Manufacturing Company applied for the approval of an issue of preferred capital stock, of the par value of \$6,000, the proceeds to be used to pay a portion of the outstanding indebtedness of the company.

It appeared at the hearing that with the approval of the Board the company had previously issued capital stock of the par value of \$16,000, and mortgage bonds of an equal amount; that the entire cost of its plant had somewhat exceeded \$38,000; and that the outstanding indebtedness on account thereof was in excess of \$6,000. The following was therefore adopted: —

On the petition of the Greene Electric Light, Power and Manufacturing Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$6,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Greene Electric Light, Power and Manufacturing Company, in conformity with all the requirements of law relating thereto, of 60 shares of new capital stock, of the par value of \$100 each; the same to be preferred stock, entitled to receive a dividend of not more than

4 per cent. out of profits before any dividend shall be paid upon the common stock; the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the indebtedness of the company now outstanding on account of the purchase and construction of its plant substantially as submitted at the hearing before this Board upon the petition of said company.

And, for the purpose of determining the price or rate at which the said stock shall be offered to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Law, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Fitchburg Sentinel” and the “Worcester Daily Telegram,” newspapers published in the cities of Boston, Fitchburg and Worcester respectively. (April 28.)

PETITION OF THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

This was an application by the Westborough Gas and Electric Company for the approval of an issue of bonds, of the par value of \$18,000. The company had outstanding promissory notes amounting to \$18,000, of which \$15,000 were in coupon notes, and all these notes existed on account of expenditures for new construction. The following was adopted:—

On the petition of the Westborough Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of bonds, of the par value of \$18,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of bonds is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Westborough Gas and Electric Company, in conformity with all the requirements of law relating thereto, of first mortgage bonds at not less than par and accrued interest to an amount not exceeding

\$18,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding five per cent. per annum; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of bonds to the amount of \$15,000 to be applied to the payment and cancellation of an equal amount at par of the coupon notes of the company now outstanding, and the proceeds of bonds to the amount of \$3,000 to be applied to the payment and cancellation of an equal amount of the other promissory notes of the company now outstanding. (June 30.)

PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was an application by the Suburban Gas and Electric Company for the approval of an issue of new capital stock, of the par value of \$125,000.

On June 23, 1903, this Board approved an issue of new capital stock by this company, of the par value of \$54,500. All this stock was issued, and the proceeds applied to the cost of extensions as required by the order of the Board. The cost of other additions to its plant which the company had made or decided to make will probably exceed the amount of stock named in the following order.

On the petition of the Suburban Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$125,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Suburban Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 1,125 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 833 shares to the payment and cancellation of an equal amount of the promissory notes and other liabilities of the company now outstanding, incurred on account of additions to its plant, and the proceeds of 292 shares to the payment of the cost of other additions to the plant made subsequent to April 30, 1906.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said

corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Globe” and the “Boston Evening Transcript,” newspapers published in the city of Boston. (July 17.)

PETITION OF THE LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

The Leominster Electric Light and Power Company applied for the approval of an issue of additional capital stock, of the par value of \$30,000, and of bonds to the amount of \$70,000.

The company had outstanding coupon notes to the amount of \$70,000, the proceeds of which appear to have been invested in the plant of the company, and which it desired to convert into a like amount of bonds. Upwards of \$36,000 had also been expended since June 30, 1905, for additions and improvements, and the floating debt of the company somewhat exceeded this amount. After the issue of the new securities hereinafter approved the entire plant will fairly represent the total stock and bonds outstanding. The company will have, in addition to these securities, upwards of \$10,000 of floating debt. The following was therefore adopted: —

On the petition of the Leominster Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$30,000, and of bonds to the amount of \$70,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock and bonds hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Leominster Electric Light and Power Company, in conformity with

all the requirements of law relating thereto, of 300 shares of new capital stock, of the par value of \$100 each, and of the issue at not less than par and accrued interest of first mortgage bonds to an amount not exceeding \$70,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said stock and bonds to be applied to the following purposes and to no others, to wit: the proceeds of said stock to the payment and cancellation of an equal amount of the present floating debt of the company, and the proceeds of said bonds to the payment and cancellation of an equal amount of the coupon notes of the company now outstanding.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Post," newspapers published in the city of Boston. (July 28.)

PETITION OF THE BEVERLY GAS AND ELECTRIC COMPANY.

This was an application by the Beverly Gas and Electric Company for the approval of an issue of 2,000 shares additional capital stock, of the par value of \$200,000, for the purpose of paying the cost of additions to its plant made subsequent to the thirty-first day of May, 1906, and in progress at the date of the decision. The probable cost of these additions will somewhat exceed the amount of stock hereinafter approved. The following was adopted by the Board: —

On the petition of the Beverly Gas and Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of

stock hereinafter named is reasonably requisite for the purpose for which said issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Beverly Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 919 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied in payment of the cost of additions to the plant of the company made subsequent to May 31, 1906, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$170 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Globe,” the “Boston Daily Advertiser” and the “Boston Evening Transcript,” newspapers published in the city of Boston. (August 17.)

PETITION OF THE CHICOPEE GAS LIGHT COMPANY.

This was an application by the Chicopee Gas Light Company for the approval of an issue of new capital stock, of the par value of \$75,000, for the purpose of paying the cost of additions to its plant.

The expenditures of the company for plant additions, principally for the extension of its distributing system, in addition to those for which stock had been previously approved, were upwards of \$50,000. The probable cost to complete other work in progress at the date of the decision was about \$25,000. The indebtedness of the company on June 30 on account of the work done was somewhat more than \$50,000. The following was therefore adopted: —

On the petition of the Chicopee Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$75,000, for the objects named in said petition, after public notice

and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which said stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Chicopee Gas Light Company, in conformity with all the requirements of law relating thereto, of 740 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 500 shares to be applied to the payment and cancellation of an equal amount of the floating debt of the company on June 30, 1906, and the proceeds of 240 shares to the payment and cancellation of obligations incurred subsequent to said June 30, on account of additions to its plant.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (August 17.)

PETITION OF THE LAWRENCE GAS COMPANY.

This was an application by the Lawrence Gas Company for the approval of an issue of 4,000 shares of additional capital stock, of the par value of \$400,000.

Since June 30, 1903, this company had expended for additions to its plant upwards of \$500,000 more than the proceeds of the capital stock heretofore approved for such a purpose. Its indebtedness on account of this expenditure exceeded the proceeds of the stock hereinafter approved. The following order was adopted: —

On the petition of the Lawrence Gas Company, pursuant to the provisions of chapter 437 of the Acts of the year 1906, for the ap-

proval of an issue of additional capital stock, of the par value of \$400,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, and it being the opinion of the Board after due examination that the total capitalization of said company, when increased as provided in the orders following, will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is —

Ordered, That the Board hereby approves of the issue by the Lawrence Gas Company, in conformity with all the requirements of law relating thereto, of 4,000 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the obligations of the company existing on June 30, 1906, and incurred on account of additions to its plant, including therein promissory notes to the amount of \$450,000, and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Daily Globe," newspapers published in the city of Boston, and in the "Lawrence Daily American," a newspaper published in the city of Lawrence. (August 17.)

PETITION OF THE HAVERHILL ELECTRIC COMPANY.

The Haverhill Electric Company applied for the approval of an issue of 1,200 shares of new capital stock, or of a sufficient number of shares to produce \$120,000.

The accounts of the company show that the actual cost of the additions to its plant, on account of which new stock was approved in March, 1905, was much greater than the estimates therefor, and exceeded the proceeds of the stock issued by about \$107,000. Other additions in progress at the date of

the decision will probably cost about \$20,000. The notes of the company outstanding on June 30, 1906, principally on account of the additions referred to, were \$147,000. The following was therefore adopted:—

On the petition of the Haverhill Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$120,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves the issue by the Haverhill Electric Company, in conformity with all the requirements of law relating thereto, of 750 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 625 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on May 31, 1906, and the proceeds of 125 shares to the payment and cancellation of an equal amount of the obligations of the company for additions to its plant made subsequent to said thirty-first day of May.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$160 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Haverhill Gazette," a newspaper published in the city of Haverhill. (August 22.)

PETITION OF THE MALDEN AND MELROSE GAS LIGHT COMPANY.

This was a petition of the Malden and Melrose Gas Light Company for the approval of an issue of 6,750 shares of new capital stock, or of a sufficient number of shares to produce

\$675,000, to pay its indebtedness on account of additions to plant already completed, and the cost of other additions then in progress.

The capital of the company was \$607,500. The cost of the additions to the company's plant, made between May 1, 1905, and May 31, 1906, exceeded the proceeds of the stock authorized therefor by upwards of \$75,000. Other additions definitely determined upon by the company and in progress at the date of the decision will probably cost about \$575,000. The following was therefore adopted : —

On the petition of the Malden and Melrose Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws and of chapter 437 of the Acts of the year 1906, for the approval of an issue of additional capital stock, of the par value of \$675,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, and it being the opinion of the Board after due examination that the total capitalization of said company when increased as provided in the orders following will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is —

Ordered, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company, in conformity with all the requirements of law relating thereto, of 5,265 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 625 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on May 31, 1906, and the proceeds of 4,640 shares to the payment of the cost of additions to plant made subsequent to said thirty-first day of May.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$120 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Journal," newspapers published in the city of Boston. (August 22.)

PETITION OF THE HYDE PARK ELECTRIC LIGHT COMPANY.

This was a petition by the Hyde Park Electric Light Company for the approval of an issue of 625 shares of new capital stock, of the par value of \$62,500, the proceeds to be applied to the payment of liabilities on account of additions to the company's plant.

In May, 1901, this Board approved the issue by this company of 1,875 shares of new stock, of which 375 shares were to be applied in payment for future additions to the generating plant of the company and 1,500 shares to the payment of the debts then outstanding.

At that time the Board found that the fair structural value of the plant was less than the outstanding stock and debt, and ordered the company to apply out of its income to the payment of its indebtedness not less than \$10,000 annually, until the entire indebtedness then existing and not covered by the stock then approved for such a purpose should be paid and cancelled. After applying to the company's debts the proceeds of 1,500 shares, there remained coupon notes for about \$64,000, maturing \$4,000 annually, and a floating debt of about \$37,500. After the stock had been approved the company decided to postpone the installation of the new unit, for account of which 375 shares had been approved, until a later date, but issued the entire amount approved, and did, in fact, apply the proceeds of all this stock to the payment of its floating debt. The company's dividends since June 30, 1901, have ranged from 6 to 8 per cent. annually. The expenditure for plant additions contemplated in 1901 was made during the fiscal year ending June 30, 1904, and the cost of the same is represented in the present debt of the company.

The company's application of the stock proceeds cancelled the entire floating debt. The annual margin of profits after payment of interest and dividends was less than \$10,000.

Either of these facts was sufficient to make compliance with the order of the Board impossible. Had the requirements of the order been fulfilled, a portion of the present debt would have been already extinguished. For these reasons, the Board voted to dismiss the petition. (August 23.)

PETITION OF THE FALL RIVER GAS WORKS COMPANY.

This was an application by the Fall River Gas Works Company for the approval of an issue of 1,150 shares of new capital stock, of the par value of \$115,000, to meet the cost of additions to the company's plant. These additions, described in the company's petition and at the hearing, had been completed, and the cost of the same was included in the liabilities of the company at the date of the decision. There were, however, available funds for the payment of a large portion of this debt. For the balance of this indebtedness, which existed on account of additions referred to, new capital stock may properly be issued. The following was therefore adopted: —

On the petition of the Fall River Gas Works Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$115,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such stock is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Gas Works Company, in conformity with all the requirements of law relating thereto, of 550 shares of new capital stock, of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$185 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fall River Evening News" and the "Fall River Daily Globe," newspapers published in the city of Fall River. (August 23.)

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This was an application by the Worcester Electric Light Company for the approval of an issue of 2,000 shares of new capital stock, of the par value of \$200,000, the proceeds to be applied to the cost of additions to plant.

It appeared at the hearing that the probable cost of the proposed additions would be upwards of \$460,000, of which about \$325,000 would be for underground conduits and cables. The following was therefore adopted : —

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$200,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, of 2,000 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,400 shares to the payment of the cost of additions to its distributing system by the installation of underground conduit and wires, and the proceeds of 600 shares to the payment of the cost of other additions to the company's plant.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$160 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Daily Telegram" and the "Worcester Evening Gazette," newspapers published in the city of Worcester. (August 24.)

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

The Greenfield Electric Light and Power Company applied for the approval of an issue of new capital stock, of the par value of \$65,000, the proceeds to be used in reducing the floating debt of the company.

It appeared that the company had expended since Jan. 1, 1905, for additions to its plant, in excess of the proceeds of stock and bonds heretofore approved, upwards of \$75,000, and that it had notes outstanding on account of such expenditure for about \$70,000. The following was therefore adopted:—

On the petition of the Greenfield Electric Light and Power Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$65,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purposes for which such issue is authorized, it is—

Ordered, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 650 shares of new capital stock, of the par value of \$100 each; the proceeds thereof to be applied to the payment and cancellation of an equal amount of the promissory notes of the company now outstanding and to no other purpose.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders entitled to take them under the provisions of section 30 of chapter 109 of the Revised Laws, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further—

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and "Springfield Daily Union," newspapers published in the city of Springfield. (September 17.)

PETITION OF THE CAMBRIDGE GAS LIGHT COMPANY.

This was an application by the Cambridge Gas Light Company for the approval of an issue of new capital stock, of the par value of \$100,000, the proceeds of the same to be applied to the cost of additions to its plant.

It appeared at the hearing that the contracts already made by the company for additions to its manufacturing plant would require an expenditure of about \$275,000 in excess of the sums realized from the stock theretofore approved. It further appeared that the proceeds of the amount of stock hereinafter named, with the other resources of the company, will be sufficient for the completion of the additions above mentioned. The following was therefore adopted : —

On the petition of the Cambridge Gas Light Company, pursuant to the provisions of chapter 437 of the Acts of the year 1906, for the approval of an issue of additional capital stock, of the par value of \$100,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, and it being the opinion of the Board after due examination that the total capitalization of said company when increased as provided in the orders following will not exceed the fair valuation of the assets of the company after making proper deduction for depreciation of the plant, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Gas Light Company, in conformity with all the requirements of law relating thereto, of 800 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment of the cost of additions to the company's plant made subsequent to the thirtieth day of June, 1906, and to no other purpose.

And, for the purpose of determining the price or rate at which the said stock shall be offered proportionately to the stockholders of said

corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$250 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” the “Boston Daily Globe” and the “Boston Evening Transcript,” newspapers published in the city of Boston. (September 19.)

PETITION OF THE PITTSFIELD ELECTRIC COMPANY.

This was an application by the Pittsfield Electric Company for the approval of an issue of new capital stock, of the par value of \$75,000, and of bonds to the amount of \$150,000; the proceeds of the bonds to be applied to the refunding of existing bonds and the payment of a part of the floating debt, and the proceeds of the stock to be applied in part to payment of the existing debt and in part to the cost of further additions to the company's plant.

The company had outstanding bonds to the amount of \$100,000, issued in 1899 with the approval of this Board, bearing interest at the rate of $4\frac{1}{2}$ per cent. per annum, and maturing in 1909. It appeared at the hearing that all these bonds might be exchanged for the proposed bonds without cost to the company. The company had outstanding on October 1 promissory notes for about \$140,000, including \$56,000 issued to meet the cost of a new station at Silver Lake and its equipment, and notes for the cost of other plant additions to the amount for which payment is provided in the order following. The estimated cost to complete the new power station was \$31,000. The following was therefore adopted: —

On the petition of the Pittsfield Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$75,000, and of bonds to the amount of \$150,000, for the objects named in said petition, after public notice and hearing, it being

deemed by the Board that said amount of stock and of bonds is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Pittsfield Electric Company, in conformity with all the requirements of law relating thereto, of 750 shares of new capital stock, of the par value of \$100 each, and of first mortgage bonds at not less than par and accrued interest to an amount not exceeding \$150,000, payable in not exceeding ten years from the date thereof, and bearing interest at a rate not exceeding $4\frac{1}{2}$ per cent. per annum; the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 225 shares of the capital stock to the payment of the cost of completing the construction and equipment of a new power house at Silver Lake, and the proceeds of 525 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on the first day of October, 1906, including all the notes issued on account of the station at Silver Lake; the proceeds of the said bonds to the amount of \$100,000 to the payment and cancellation of an equal amount, bond for bond, of the bonds of the company now outstanding, the bonds approved for this purpose to be issued only in such amounts and at such times as bonds now outstanding may be surrendered and cancelled; and the proceeds of bonds to the amount of \$50,000 to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on the first day of October, 1905.

And, for the purpose of determining the price or rate at which the said shares shall be offered to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Pittsfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Pittsfield Daily Eagle" and the "Pittsfield Evening Journal," newspapers published in the city of Pittsfield. (November 24.)

PETITION OF THE ATTLEBOROUGH GAS LIGHT COMPANY CORPORATION.

The Attleborough Gas Light Company Corporation applied for the approval of an issue of new capital stock, sufficient to produce the sum of approximately \$25,000, the proceeds of said stock to be applied to the payment of the floating debt and the cost of additions to the company's plant.

The promissory notes of the company outstanding on October 1, and representing expenditures for additions to plant, amounted to \$17,000. It appeared at the hearing that it was the purpose of the company to expend about \$16,000 for further additions. The following was therefore adopted: —

On the petition of the Attleborough Gas Light Company Corporation, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, sufficient to produce the sum of approximately \$25,000, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Attleborough Gas Light Company Corporation, in conformity with all the requirements of law relating thereto, of 116 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 75 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on Oct. 1, 1906, and the proceeds of 41 shares to the payment of the cost of additions to the plant of the company made subsequent to said October 1.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the shareholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$225 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Evening Transcript," newspapers published in the city of Boston. (December 4.)

PETITION OF THE LOWELL ELECTRIC LIGHT CORPORATION.

This was an application by the Lowell Electric Light Corporation for the approval of an issue of new capital stock, of the par value of \$325,000, the proceeds to be applied to the payment of the company's floating debt and the cost of future additions to its plant.

Prior to Oct. 31, 1906, the company had expended for additions to plant about \$100,000 for which no provision was made in stock previously approved, and for which notes were outstanding on that date. The probable cost of the proposed plant and extensions, of which a schedule was submitted with the petition, appeared to be about \$385,000. The following was therefore adopted:—

On the petition of the Lowell Electric Light Corporation, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$325,000, for the objects named in said petition, after public notice and hearing it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purposes for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Lowell Electric Light Corporation, in conformity with all the requirements of law relating thereto, of 2,800 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the following purposes and to no others, to wit: the proceeds of 600 shares to the payment and cancellation of an equal amount of the promissory notes of the company outstanding on Oct. 31, 1906, and the proceeds of 2,200 shares to the payment of the cost of additions to the company's plant made subsequent to Oct. 31, 1906.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$170 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” a newspaper published in the city of Boston, and in the “Lowell Daily Courier” and “Lowell Morning News,” newspapers published in the city of Lowell. (December 13.)

PETITION OF THE PITTSFIELD COAL GAS COMPANY.

This was an application by the Pittsfield Coal Gas Company for the approval of an issue of new capital stock, of the par value of \$50,000, the proceeds to be applied to the payment of its floating debt. The company had outstanding a floating debt of about \$70,000, incurred on account of additions to its real estate, its manufacturing and distributing plant. The following was therefore adopted: —

On the petition of the Pittsfield Coal Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock, of the par value of \$50,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Pittsfield Coal Gas Company, in conformity with all the requirements of law relating thereto, of 500 shares of new capital stock, of the par value of \$100 each; the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the promissory notes of the company.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of section 30 of chapter 109 of the Revised Laws, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$135 per share; and if any

shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said section, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Pittsfield, and that notice of the time and place of such sale shall be published in the “Boston Daily Advertiser,” a newspaper published in the city of Boston, the “Springfield Daily Republican,” a newspaper published in the city of Springfield, and the “Pittsfield Evening Journal,” a newspaper published in the city of Pittsfield. (December 13.)

VIOLATIONS OF LAW.

The following cases of violations of the statutes have occurred since the last annual report: by the Huntington Electric Light Company, the Nashua River Paper Company, the Woodville Electric Light Company, Victor Nickerson, and the municipalities of Belmont, Ipswich, Merrimac, Millers Falls, Reading and Wellesley, in neglecting to make their annual returns to the Board within the time required by law; by the Gardner Gas, Fuel and Light Company, the Norwood Gas Light Company and the Stoughton Gas and Electric Company, in distributing gas containing sulphuretted hydrogen; by the Malden and Melrose Gas Light Company in distributing gas containing more than ten grains of ammonia; by the Brockton Gas Light Company, the Springfield Gas Light Company, the Charlestown Gas and Electric Company and the municipality of Holyoke, in distributing gas containing more than twenty grains of sulphur; by the Newburyport Gas and Electric Company in distributing gas giving less than sixteen standard English candles; and by Daniel H. Morgan of Springfield in erecting, maintaining and using under Hillman Street in the city of Springfield wires for the transmission of electricity for light and power without the consent of the mayor and aldermen of said city.

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 185 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action has previously been taken. Except as stated in

pages 56-60, following, none of these have taken action during the year.

Pages 52-55 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1906. The pages following contain carefully prepared abstracts from the reports of town officers showing, in two sections, the history of this subject during the last calendar year. The first section (pages 56-60) exhibits the action of those towns which are not engaged in the lighting business, but have this year considered propositions to undertake it. The second (pages 60-80) contains data relative to the business in towns where plants already exist. Later, on pages 81-99, inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1906, as corrected after correspondence with the managers of the plants. In Appendix B will be found, under date of June 30, 1906, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1906.

	Votes favorable to Acceptance of the Municipal Ownership Act.			Votes against the Acceptance of the Municipal Ownership Act		Remarks.
Arlington, . . .	Dec.	29, 1894,	-	May	13, 1895,	Investigating committee report in 1895.
Ayer, . . .	Nov.	15, 1897,	-	April	4, 1898.	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Belmont, . . .	March	2, 1896,	Aug.	-	-	Adverse committee report, 1897.
Beverly, . . .	-	-	-	Oct.	15, 1901.	-
Billerica, . . .	Aug.	6, 1901,	-	-	-	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.
Boston, . . .	Jan.	5-9, 1905.	-	-	-	Proposition rejected by the voters at annual election in December, 1893.
Braintree, . . .	Aug.	25, 1891,	Oct.	-	-	Adverse committee report accepted in 1891.
Brockton, ¹ . . .	Dec.	30, 1892,	Nov.	-	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896.
Brookline, . . .	-	-	-	-	-	Investigating committee appointed 1897.
Cambridge, ¹ . . .	Nov.	23, 1893,	{Dec. 12, 1894, Dec. 31, 1895, }	-	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Canton, . . .	-	-	-	-	-	Electric plant built and put in operation in January, 1900.
Chicopee, ¹ . . .	Nov.	30, 1891,	Dec.	-	-	Under special act. Plant for electric street lighting only, started Jan. 2, 1899. Plant for commercial lighting built in 1896.
Concord, . . .	March	30, 1896,	March 29, 1897,	-	-	Investigating committee appointed, 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
Danvers, . . .	-	-	-	-	-	Investigating committee appointed, 1892. No report.
Dedham, . . .	-	-	-	-	-	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901.
East Bridgewater, . . .	-	-	-	-	-	Proposition referred to a new committee in 1905.
Everett, . . .	March	1, 1892, ²	{March 18, 1893, ¹ Jan. 9, 1894, }	Jan.	26, 1892, ²	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904.
Fall River, . . .	Dec.	4, 1899, ³	{July 6, 1903, Feb. 1, 1904, }	Aug.	1, 1904,	Investigating committee, 1891.
Framingham, . . .	-	-	-	Dec.	30, 1891.	-
Haverhill, ¹ . . .	Dec.	8, 1892,	-	-	-	-

Hingham, . . .	March 13, 1893,	July 25, 1893,	-	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Holyoke, ¹ . . .	Dec. 15, 1896,	Jan. 5, 1897,	-	Popular vote upon establishing an electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city, at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water Power Company's plant taken under decree of the court on Dec. 15, 1902.
Hudson, . . .	July 1, 1891,	Sept. 2, 1891,	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull, . . .	June 28, 1894,	Oct. 6, 1894,	-	Electric plant of local company bought Oct. 15, 1894.
Ipswich, . . .	May 27, 1901,	Sept. 23, 1901,	-	Electric light plant built in 1903.
Lawrence, ¹ . . .	-	-	3, 1905,	Investigating committees appointed, 1893, 1897 and 1898.
Leominster, . . .	-	-	April 12, 1905,	-
Lexington, . . .	-	-	April 7, 1899,	Investigating committee appointed, 1893.
Malden, ¹ . . .	-	-	Nov. 13, 1902,	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . .	July 28, 1902,	-	Oct. 13, 1902,	Investigating committee appointed, 1893. Report made with no recommendations.
Mansfield, . . .	July 17, 1901,	Oct. 16, 1901,	-	Electric light plant built in 1903-04.
Marblehead, . . .	June 22, 1891,	June 15, 1892,	-	Electric plant constructed in 1894.
Medford, ¹ . . .	April 15, 1893,	April 30, 1894,	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose, . . .	June 13, 1905,	March 21, 1892,	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac, . . .	June 8, 1891,	Jan. 30, 1904,	-	Began to operate new electric plant in 1904.
Methuen, . . .	May 16, 1903,	-	March 19, 1898,	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Middleborough, . . .	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company in 1893.
Natick, . . .	March 7, 1892,	May 31, 1892,	-	Voted to pass over article in warrant, 1897.
Needham, . . .	-	-	-	Electric distributing plant for street lighting only constructed, 1893.
New Bedford, ¹ . . .	-	-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed, 1897.
Newburyport, . . .	-	-	-	Proposition referred to next city government in 1905.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.³ In common council only.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1906 — Concluded.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Newton, ¹ . . .	Dec.	4, 1893,	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Attleborough,	June	30, 1891,	-	Electric plant built in 1894.
Norwood, . . .	June	-	-	Favorable committee report tabled April 19, 1892.
Peabody, . . .	June	18, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth,	.	-	-	Investigating committee appointed, 1891.
Quincy, . . .	Oct.	2, 1891,	-	Proposition referred to next city government in 1905.
Reading, . . .	May	15, 1899,	-	Electric lighting plant built in 1895.
Revere, . . .	.	.	-	Investigating committee appointed, 1898. Action in 1899 in favor of a gas plant only.
Rockland, . . .	.	-	-	Investigation by committee authorized, 1896. Favorable report, 1897; no action taken.
Rockport, . . .	.	-	June 21, 1898.	-
Saugus, . . .	.	-	April 29, 1899.	-
Sharon, . . .	.	-	-	Investigating committee appointed, 1897.
Spencer, . . .	.	-	-	Investigating committee appointed, 1897.
Somerville, ¹	.	-	Oct. 6, 1891.	-
Springfield,	.	-	Dec. 29, 1897.	-
Stoneham,	June	29, 1893,	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stoughton,	April	12, 1892,	-	Subject considered in 1894, but action postponed indefinitely. Action of 1892 referred to be ineffective.
Swampscott,	.	.	-	Subject referred to special committee in 1899.
Taunton, ¹ . . .	Dec.	14, 1895,	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,352; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.

Wakefield, . . .	July	9, 1891,	Aug.	15, 1892,	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole, . . .	-	-	-	-	-	Investigating committee appointed in 1901.
Waltham, ¹ . . .	Dec.	23, 1895,	-	-	Dec.	Proposition tabled in city council, 1897.
Warren, . . .	-	-	-	-	-	Proposition tabled June 3, 1899.
Wellesley, . . .	March	7, 1892,	June	8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
Westfield, . . .	March	8, 1897,	March	1, 1898,	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1898, at a cost of \$150,000.
Weston, . . .	-	-	-	-	-	Investigating committee appointed in 1901.
West Springfield, . . .	Sept.	10, 1895,	{ April	{ 6, 1896,	{ April	Proposition to construct an electric light plant defeated Oct. 31, 1904.
Weymouth, . . .	-	-	{ April	{ 5, 1897,	{ 1, 1900,	Proposition to lease and maintain such a plant lost on same date.
Whitman, . . .	Dec.	30, 1891,	-	-	-	Subject indefinitely postponed March 4, 1889.
Winchester, . . .	March	6, 1893,	June	22, 1893,	-	-
Woburn, ¹ . . .	Dec.	31, 1892,	{ Nov.	{ 14, 1893,	{ -	Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1896.
			{ Nov.	{ 20, 1905,	{ -	

¹ The votes stated were passed by the city council.

Propositions considered.

In the city of *Boston* the following proposition, “*Ordered*, That the city of Boston be authorized and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, as amended by chapter 410 of the Acts of the year 1905, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture or distribution of gas and electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants,”—was on February 8 rejected in the common council by a vote of 44 yeas, 15 nays, two-thirds of all the members of said branch (75) not voting therefor; and in the board of aldermen on December 13 by a vote of 7 yeas, 5 nays, two-thirds of said board not voting therefor.

The city council of *Cambridge*, under date of May 1, adopted the following order: “That a joint special committee . . . consisting of five members of the common council with as many as the board of aldermen may join, be appointed to investigate and consider the advisability of purchasing or leasing and maintaining within the limits of the city of Cambridge one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, as amended by chapter 450 of the Acts of the year 1905.” This committee, composed of three aldermen and five councilmen, reported on October 10 “inexpedient,” and no further action was taken.

The city council of *Fall River* on January 15 referred the following order to the committee on street lights: “That it is expedient for the city of Fall River to exercise the authority conferred upon cities and towns by chapter 34 of the Revised Laws and all acts in amendment thereof or in addition thereto, and by section 1 of said chapter, relative to the construction, purchasing or leasing and maintaining within the limits of the city of Fall River, of a plant for the manufacture or distribution of electricity and gas for furnishing light for municipal

use, and light, heat and power, except for the operation of electric cars, for the use of its inhabitants. And it is further ordered that the city of Fall River be, and it is hereby, authorized to acquire, in accordance with the provisions of said chapter and of all acts in amendment thereof or in addition thereto, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture or distribution of electricity and gas for furnishing light, heat and power as aforesaid." On November 5 the committee on street lights reported, respecting this order, "That the committee had partially considered the same," and asked that further time be allowed before making a final report. This report was accepted and further time allowed. On December 3 the committee reported that they found it "inexpedient at the present time to take any action, and recommend that the order be referred to next year's committee on street lights," and it was so referred.

At a special meeting in the town of *Groveland* on October 22, under the following article in the warrant, "to see if the town will vote to acquire the equipment of the Haverhill Electric Company in the town of Groveland at private sale, or in accordance with chapter 34 Revised Laws," it was voted: "That the town of Groveland acquire the property of the Haverhill Electric Company in the town of Groveland." The vote was: yes, 92; no, 10. At a special meeting on December 26 it was voted: "That the town of Groveland purchase the equipment of the Haverhill Electric Company in the town of Groveland, under the provisions of chapter 34 of the Revised Laws and amendments thereto." The vote upon this proposition was: yes, 67; no, 11. It was also voted (yes, 67; no, 7): "That the town construct a plant for generating and distributing electricity for the use of its inhabitants for light, heat and power, under the provisions of chapter 34, Revised Laws, and amendments thereto." It was further voted: "That the selectmen send a written request to the Haverhill Electric Company to furnish the town clerk with a detailed statement of its property in the town of Groveland, together with the terms of sale."

The town of *Hopkinton* at a meeting on March 13 voted: "That a committee of five be appointed to inquire into the

advisability, expediency and economy of the town establishing a plant for the manufacture and distribution of electricity, and report with the approximate cost and most suitable location of such a plant at a future town meeting."

In the board of aldermen in the city of *Lowell* a resolution "in favor of the establishment by the city of Lowell of a plant or plants for the manufacture and distribution of gas and electricity" was referred to a special committee, which at the close of the year had not reported.

At a meeting of the city council of *North Adams* on Oct. 3, 1905,¹ the following resolve was referred to a special committee: "Be it *resolved*, that it is expedient for the city of North Adams to exercise the authority conferred upon cities or towns by chapter 34 of the Revised Laws of Massachusetts and acts amendatory of and additional to the same, in relation to the construction, purchase, leasing or using and maintaining within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and light, heat and power, for the use of such of its inhabitants as may require and pay for the same, according to the provisions of said chapter." On November 10 this committee reported: "That it deems it inexpedient for this city at this time to exercise the authority conferred upon cities and towns by chapter 34 of the Revised Laws and acts amendatory of and additional thereto."

In the town of *Norwood* at a special meeting on April 9 it was voted: "That the town of Norwood be authorized and is hereby authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain a plant or plants for the manufacture or distribution, or both, of electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants." The vote was: yes, 154; no, 13. It was also voted (yes, 99; no, 15): "That the town construct a plant for the distribution of electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants; and that for said purposes the town treasurer

¹ Report received too late for insertion in last annual report.

be authorized, with the approval of the selectmen, to borrow the sum of \$25,000 on notes of the town." These notes were ordered to be payable \$2,500 in 1908 and \$2,500 annually thereafter until all the notes were paid, with interest semi-annually at a rate not exceeding 4 per cent. per annum. It was also voted: "That the town vote and elect by ballot with the use of the voting list a municipal light board consisting of three citizens." At a meeting on April 13, 1905, votes similar to the first two above recited, except as to the authorization to borrow money, were passed by a vote of: yes, 154; no, 19. At a meeting on June 4 a municipal light board was chosen, and the sum of \$450 appropriated for the salaries of the three members of the same.

The town of *Rockport* at the annual meeting on March 6 appointed a committee to consider the following article in the warrant: "To see if the town will appoint a committee to investigate the feasibility of installing a municipal lighting plant."

In the town of *Stoneham* at the annual meeting on March 13 a committee was appointed to consider the advisability of a municipal lighting plant.

The town of *Templeton* at the annual meeting on March 10 voted (yes, 270; no, 35) upon the following question: "Shall the town construct within its limits a plant for the distribution of electricity for furnishing light for municipal use and light, heat or power for the use of its inhabitants?" At a special meeting on May 14, under an article in the warrant "to see if the town will vote to construct within its limits a plant for the distribution of electricity for furnishing light for municipal use and light, heat or power for the use of its inhabitants," the vote was: yes, 157; no, 9. It was also voted to issue notes payable in proportional annual instalments for a term of thirty years to an amount not exceeding \$15,000. At a special meeting on July 25 it was voted to raise the additional sum of \$6,500 for the construction of the electric light plant.

In the town of *Westborough* at a special meeting on July 7 the following proposition was rejected: "That the town of Westborough be authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts and all acts in amendment thereof or in addition thereto, to construct,

purchase or lease and maintain within its limits a plant for the manufacture and distribution of gas or electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars, for the use of its inhabitants." The vote upon this was: yes, 38; no, 120.

In the town of *Whitman* at the annual meeting on March 5 there was an article in the warrant as follows: "To see if the town will purchase and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such inhabitants as may require and pay for the same." This was referred to a committee of nine, who have not yet made a report.

In the city of *Woburn* the following order failed of passage in the city council on October 12: "*Ordered*, That the city of Woburn be authorized and hereby is authorized, in accordance with the provisions of chapter 34 of the Revised Laws of Massachusetts, to construct, purchase or lease and maintain within its limits one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and light, heat and power, except for the operation of electric cars for the use of its inhabitants." The vote was: yes, 6; no, 6; three members of the council being absent.

Plants in Operation.

Belmont. — The estimates submitted by the manager for the town's fiscal year beginning Jan. 1, 1906, were as follows: —

For the purchase of current,	\$8,500 00
For general care and management of plant,	3,500 00
For depreciation fund (5 per cent. on \$36,000),	1,800 00
For interest on bonds,	560 00
For sinking fund,	280 00
<hr/>	
Total,	\$14,640 00
Total estimated income,	8,000 00
<hr/>	
Balance,	\$6,640 00
For new construction,	1,500 00
<hr/>	
	\$8,140 00

The appropriations made by the town at the annual meeting on March 12 for account of the electric light department in addition to the income were as follows: —

For maintenance,	\$4,000 00
For depreciation,	1,800 00
For sinking fund,	280 00
For interest,	560 00
For construction,	1,500 00
Total,	<u>\$8,140 00</u>

The actual operations of the plant for the year 1906, as stated by the manager, and the fixed charges, were as follows :—

Operating expenses, including purchase of current,	\$12,265 88
Depreciation charges,	1,800 00
Sinking fund requirements,	280 00
Interest payments,	560 00
A total of	<u>\$14,905 88</u>
Income from private consumers,	8,108 24
Leaving a balance of	<u>\$6,797 64</u>

Braintree.—The estimates submitted by the manager for the town's fiscal year beginning Jan. 1, 1906, were as follows :—

For operating expenses,	\$18,500 00
Interest,	1,483 50
Depreciation (5 per cent. on \$128,846),	6,442 34
For payment of notes,	5,900 00
For sinking fund requirements,	430 00
Total,	<u>\$32,755 84</u>
Estimated income from sales,	18,000 00
	<u>\$14,755 84</u>

Appropriations for account of these estimates were made as follows :—

For operation and maintenance, in addition to the receipts,	\$500 00
Depreciation charges (3 per cent. on \$129,907),	3,897 20
Interest charges,	1,483 50
Note payments,	5,900 00
Sinking fund requirements,	430 00
Total,	<u>\$12,210 70</u>
For new construction,	2,000 00
	<u>\$14,210 70</u>

The following, from the statement of the manager, exhibits the operations of the year 1906, with the fixed charges :—

Operating expenses,	\$16,513 34
Interest charges,	1,483 50
Sinking fund requirements,	430 00
Note payments,	5,900 00
Depreciation charges,	3,897 20
Wiring and jobbing net costs,	280 63
	<u>\$28,504 67</u>
Income from private consumers,	16,628 34
Balance,	<u>\$11,876 33</u>

On March 19 it was voted "that a committee of seven be appointed by the Chair to thoroughly investigate the business of the entire electric light department, also to consider the question of an electric light commission, and report at some future adjournment of this meeting." On April 16, \$500 was appropriated for the use of this committee, to enable them to hire an expert electrician and accountant; and on June 5, \$608.71 more was appropriated for the same purpose. On June 5 it was voted: "To receive the report of the investigating committee, and that copies of the report, together with the reports of the expert accountant and expert electrician, be printed and circulated to the citizens by the committee, and that the board of selectmen be instructed to issue a warrant for a special town meeting to be held June 25, 1906; said warrant to contain articles to see if the town will accept the act relating to electric light commissioners, also an article to see if the town will elect electric light commissioners." On June 25, while a proposition to elect electric light commissioners was pending, the meeting was adjourned without day. The expense of printing this report (\$250), for which no appropriation was made, and the expenses of the investigating committee are included in the above statement of operating expenses.

Chicopee. — On March 19, 1906, the following appropriations were made by the city council on account of the electric light plant, in accordance with the estimates of the manager: —

For operating expenses,	\$26,500 00
For jobbing,	2,600 00
For depreciation fund,	7,025 00
For interest,	3,105 00
For note payments,	6,000 00
For bond payments,	4,000 00
Total,	<u>\$49,230 00</u>
The city further appropriated for electric street lighting the sum of	16,800 00
Making a total of	<u>\$66,030 00</u>

The assessors, in determining the amount of the tax levy, deducted from this total \$40,500 as the estimated income of the electric light department, leaving the amount to be included in the tax levy \$25,830.

The operations for the year, as stated by the manager, with the fixed charges, were as follows:—

Operating expenses,	\$26,251 65
Interest requirements,	3,187 50
Note payments,	6,000 00
Bond payments,	4,000 00
Depreciation charges,	7,025 00
Loss on jobbing,	189 74
<hr/>	
Total,	\$46,653 89
Income from private consumers,	21,150 63
<hr/>	
Balance,	\$25,503 26

Concord.—The following estimates were submitted by the manager for the year beginning Feb. 1, 1906:—

For maintenance,	\$16,859 00
For interest,	3,770 00
For depreciation (5 per cent. on \$111,008.20),	5,550 41
For sinking fund,	1,980 00
<hr/>	
Total,	\$28,159 41
Estimated income,	16,512 00
<hr/>	
	\$11,647 41

At the annual meeting it was voted: “That the sum of \$6,000 and the receipts of the electric lighting plant be appropriated for the purpose of operating and maintaining the plant for the payment of interest upon the municipal light bonds and for the contribution to the sinking fund of said loans.” No appropriation was made for depreciation fund. It was further voted: “That the treasurer, with the approval of the municipal light board, for the purpose of paying the overdraft of last year, amounting to \$2,507.13, and bills payable, amounting to \$277.26, and construction for anticipated growth, be authorized to borrow a sum not exceeding \$5,000 by the issue of bonds or notes payable in thirty years from the date of issue, and bearing interest not exceeding 4 per cent. per annum. Any premiums or accrued interest that may be realized from the sale of said bonds or notes shall be applied to pay the overdraft,

etc., above referred to." The following by-law was passed by the town: —

SECTION 1. Whenever any building is newly wired for the purpose of electric light, heat or power, or whenever any change is made in the location or position of wires or electrical appliance in any building, before any electric current shall be turned thereon, such building, wires and appliances shall be inspected by the inspector of wires, and if said wiring and appliances are satisfactorily installed, said inspector shall give a certificate of his approval thereof. No person shall turn any current upon said wires and no person shall use the said wires for the purposes aforesaid until said certificate of approval has been obtained.

SECTION 2. Any person violating any provisions of this by-law shall be subject to the penalty of not exceeding twenty dollars for each offence.

Danvers. — The estimates for expenditures and receipts for the year 1906, submitted in compliance with the statute, were as follows: —

For maintenance and operation,	\$15,500 00
For interest on bonds and notes,	1,800 00
For sinking funds,	3,000 00
For depreciation charges (5 per cent. on \$50,000),	2,500 00
Total,	<hr/> \$22,800 00
Estimated income: —	
Sales to private consumers,	14,500 00
	<hr/> \$8,300 00

Pursuant to the foregoing estimates, the town at the annual meeting on April 9 voted to appropriate \$8,647.50, together with receipts from the sale of light and power. For new construction it was voted to appropriate, in addition to any amounts which might be in the depreciation fund, the sum of \$1,740, to be assessed in the year 1906, and \$5,500, "to be raised by town note payable in one year, dated April 1, 1906."

The actual operations, as stated by the manager, with the fixed charges, for the calendar year 1906 were as follows: —

For operating expenses,	\$19,395 45
Interest,	1,976 00
Sinking fund requirements,	3,000 00
Depreciation fund (3 per cent. on \$50,000),	2,500 00
	<hr/>
	\$26,871 45
Income from sales to private consumers,	17,547 29
	<hr/>
Making the actual expenses over income,	\$9,324 16
Deducting from this the appropriation of	8,647 50
	<hr/>
Leaves amount required but not provided,	\$676 66

Hingham. — The estimates submitted for the fiscal year 1906, in compliance with the statute, were as follows: —

Operating expenses,	\$14,000 00
Depreciation charges (4.4 per cent. ¹ on \$34,000),	1,500 00
Interest payments,	690 00
Note payment,	1,000 00
	<hr/>
	\$17,190 00
Income from private consumers,	9,500 00
	<hr/>
	\$7,690 00

The appropriations made by the town in addition to the income of the plant were as follows: —

For maintenance and operating expenses,	\$4,565 93
For interest,	690 00
For note payment,	1,000 00
For depreciation fund,	1,500 00
	<hr/>
Total,	\$7,755 93

Of the foregoing amounts, \$733.93 was the unexpended balance of the appropriation made in 1905. It was also voted at the annual meeting on March 12 that the recommendation of the municipal light board for “extension of lines on Hobart Street be adopted, and that \$265 for construction be raised and appropriated for the purpose.” It was further voted: “That the town cause the extension of the domestic and commercial lines of the municipal light system, including Queen Anne Corner; and that \$750 be raised and appropriated for the use of the same, under direction of the municipal light board.”

The actual operations of the plant for the year, as stated by the manager, and the fixed charges, were as follows: —

¹ Amount approved by this Board.

Operating expenses,	\$13,921 13
Depreciation fund,	1,768 61
Interest,	690 00
Note payment,	1,000 00
Jobbing account,	2,854 77
Total,	\$20,233 80
Income from private consumers,	\$10,311 96
Jobbing account,	3,363 33
Pole rentals,	91 48
Making total income of	13,766 77
Leaving excess of expenditure over income of	\$6,467 03

It was further voted: "That the treasurer be authorized to renew the electric light loan of \$5,000, due Sept. 1, 1906, for the term of seven years, to expire Sept. 1, 1913."

Holyoke. — The estimates submitted at the beginning of the fiscal year, pursuant to the statute, were as follows: —

For operating expenses,	\$196,281 00
Interest charges,	28,185 00
Depreciation charges (5 per cent. on \$1,096,980),	54,849 00
Bond payments,	36,600 00
Total,	\$315,915 00
Income from private consumers,	228,000 00
Leaving a balance of	\$87,915 00

The appropriations were made as follows: —

Operating expenses (lighting streets and public buildings),	\$49,018 14
Interest payments,	28,185 50
Bond payments,	36,600 00
Depreciation charges,	55,196 00
Total,	\$168,999 64

The operations for the year, as taken from the statement by the manager, with the fixed charges, were as follows: —

Operating expenses,	\$179,505 40
Interest payments,	28,185 50
Depreciation fund,	55,196 00
Bond payments,	36,600 00
Total,	\$299,486 90
Income from private consumers,	234,963 53
Balance,	\$44,523 37

On March 20 the city council adopted the following: "*Ordered*, That the manager of the gas and electric department

be and he is hereby authorized to exchange the 500 kilowatt turbo-generator and take in place thereof one 1,000 kilowatt turbo-generator, paying for same \$15,000, and which amount is hereby appropriated from the depreciation fund of the gas and electric department. In the event that there shall not be a sufficient amount in said depreciation fund to pay for same when due, the city treasurer is hereby authorized to borrow an amount sufficient to pay for said generator and to issue notes of the city to pay for same, said notes to be payable within one or two years, at his discretion, bearing interest at a rate not exceeding 4 per cent. per annum. The said notes to be paid when due out of the receipts or the depreciation fund of the gas and electric department." It was also ordered: "That the manager of the gas and electric plant be and he is hereby authorized to expend from the depreciation fund of said plant such amounts as from time to time may be found necessary for the purpose of renewals (in excess of ordinary repairs), extensions, reconstructions, enlargements and additions." In November public notice was given that "on gas bills due on and after Dec. 1, 1906, the price will be \$1.20 per 1,000 cubic feet, with a discount of 20 cents per thousand."

Hudson.—The estimates submitted at the beginning of the year, in compliance with the statute, were as follows:—

For maintenance,	\$13,659 39
For interest,	2,249 50
For depreciation (5 per cent. on \$77,419),	3,870 99
For note payments,	2,500 00
Total,	\$22,279 88
Income from private consumers,	16,579 88
Leaving an excess of expenditures over income of	\$5,700 00
For new construction,	2,000 00
Making a total of	\$7,700 00

Appropriations were made as follows:—

For maintenance,	\$13,904 39
For interest,	2,249 50
For depreciation,	3,870 99
For note payments,	2,500 00
	\$22,524 88
For new construction,	2,945 00
	\$25,469 88

The operations of the year, as stated by the manager, and the fixed charges, were as follows : —

Maintenance account,	\$13,537 90
Materials for jobbing account,	2,030 60
Depreciation charges,	3,870 99
Interest payments,	1,799 66
Note payments,	2,500 00
	<hr/>
	\$23,739 15
Sales to private consumers,	\$15,093 96
Receipts from jobbing,	2,052 37
Other receipts,	1,970 73
	<hr/>
	19,117 06
	<hr/>
	\$4,622 09

At the annual meeting on March 5 it was voted that the “town do accept and adopt the provisions of chapter 143 of the Acts of 1898 relative to the town of Hudson furnishing to the town of Stow electricity for light, heat and power.” It was also voted to instruct the municipal light board to “insure the electric light plant for 90 per cent. of its value, and charge the cost of the same to the maintenance of the plant.”

Hull. — The estimates submitted under the statute by the manager at the beginning of the year were as follows : —

For operating expenses,	\$19,427 34
Interest,	4,392 58
Note payment,	1,000 00
Sinking fund requirements,	3,770 00
Depreciation fund (5 per cent. on \$154,086),	7,704 33
	<hr/>
Making a total of	\$36,294 25
Income from private consumers,	18,800 00
	<hr/>
	\$17,494 25

The appropriations made were as follows : —

For interest,	\$4,392 58
Note payment,	1,000 00
Sinking fund requirements,	3,770 00
Depreciation fund (3 per cent. on \$153,170),	4,595 00
Maintenance,	5,405 00
	<hr/>
Total,	\$19,162 58

The actual operations for the year, as given by the manager, and the fixed charges, are as follows : —

Operating expenses,	\$19,249 32
Interest payments,	4,392 58
Note payments,	1,000 00
Sinking fund requirements,	3,770 00
Depreciation charges,	4,595 00
	<hr/>
	\$33,006 90
From sales to private consumers,	\$18,413 38
Meter rents,	1,154 95
Other items of income,	567 13
	<hr/>
	20,135 46
Balance,	<hr/>
	\$12,871 44

Ipswich. — The estimates submitted by the manager under the statute prior to the beginning of the year 1906 were as follows : —

For maintenance,	\$9,000 00
For interest payments,	1,600 00
For note payments,	500 00
For depreciation fund (5 per cent. on \$36,000),	1,800 00
	<hr/>
Making a total of	\$12,900 00
Income from sales to private consumers,	7,500 00
	<hr/>
Making excess of expenditures over income,	\$5,400 00

The appropriations were made as follows : —

For interest payments,	\$1,620 00
For note payment,	500 00
For further difference between estimated receipts and expenditures,	3,300 00
	<hr/>
Total,	\$5,420 00

The actual operations, as reported by the manager, and the fixed charges for the year, were as follows : —

Maintenance,	\$10,356 71
Jobbing,	2,031 07
Interest payments,	1,560 00
Note payments,	500 00
Depreciation charges,	1,800 00
	<hr/>
Total,	\$16,247 78
From sales to private consumers,	\$7,829 63
Sale of power,	1,501 05
Jobbing,	2,533 31
Other items,	106 62
	<hr/>
Total income,	11,970 61
Leaving a balance of	<hr/>
	\$4,277 17

At the annual meeting the treasurer was authorized, with the approval of the selectmen, to issue notes to the amount of

\$3,000 under authority of section 8, chapter 34, Revised Laws, and acts in amendment thereto, "said notes to bear interest at a rate of 4 per cent. per annum, payable semiannually, said notes to be made payable as follows: one note of \$1,000 to be paid each year from 1930 to 1932 inclusive, the payment, principal and interest thereof, the date and all other matters not provided for by the votes of the town relative to said notes to be determined by said treasurer and selectmen." Voted: "That the proceeds from the sale of said notes may be expended for the extension of the commercial circuit and the street lighting circuit in such parts of the town as are already covered by wires and poles of the plant, and also for the extension beyond the present lines where a guarantee of 8 per cent. is given for such new extension." The unexpended balance of previous appropriations for maintenance, amounting to \$1,201, was authorized for use in the year 1906.

Mansfield. — The estimates submitted by the manager at the beginning of the year were as follows: —

For maintenance and repairs,	\$9,000 00
For interest payments,	2,000 00
For sinking fund requirements,	1,000 00
For depreciation charges (5 per cent. on \$52,000),	2,600 00
Making a total of	<u>\$14,600 00</u>
Income from private consumers,	11,000 00
Leaving a balance of	<u>\$3,600 00</u>

The appropriation for maintenance, in addition to the income from the plant and the provision of \$3,000 for interest and sinking fund requirements, was \$4,000. The statement of the operations for the year, as submitted by the manager, with the fixed charges, is as follows: —

Operating expenses,	\$11,738 09
Interest payments,	2,600 00
Sinking fund requirements,	1,000 00
Depreciation charges (3 per cent. on \$55,123),	1,622 00
Total,	<u>\$16,960 09</u>
Income from private consumers,	\$9,901 85
Lighting public buildings,	414 74
From jobbing,	385 06
Other items,	94 70
Making a total income of	<u>10,796 35</u>
Leaving a balance of	<u>\$6,163 74</u>

At the annual meeting in March the treasurer was authorized "to issue bonds not to exceed the sum of \$30,000, said bonds to be of the denomination of \$1,000 each, which are to be known as 'Mansfield Municipal Light Loan, Issue of 1906;' said bonds shall bear interest at the rate of 4 per cent. per annum, payable semiannually; said bonds shall be numbered from 1 to 30 inclusive, and, beginning with the year 1907, one bond shall be retired each successive year until all the issue shall have been retired . . . said bonds shall be for construction purposes and the extension of the present municipal lighting."

Marblehead. — The estimates submitted by the manager at the beginning of the fiscal year of the town, March 1, were as follows: —

For operating expenses,	\$19,500 00
Sinking fund requirements,	1,000 00
Interest payments,	2,000 00
Depreciation charges (3½ per cent. ¹ on \$125,000),	4,375 00
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Making a total of	\$26,875 00
Income from private consumers,	18,000 00
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Leaving a balance of	\$8,875 00

The appropriations were made as follows: —

For operating expenses,	\$19,500 00
For sinking fund requirements,	1,000 00
For interest payments,	2,000 00
For depreciation charges,	4,375 00
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Making a total of	\$26,875 00

At a meeting of the municipal light board on February 19 it was voted to make the following prices, to take effect March 1: for incandescent lighting to yearly consumers, 15 cents per kilowatt hour, with a discount of 20 per cent. on bills paid on or before the 15th of each month, but no bill with a discount off shall be less than 50 cents per month. For incandescent lighting to transient or summer users, 20 cents per kilowatt hour to those using less than \$5 per month, and 15 cents per kilowatt hour to those using in excess of \$5 per month, with

¹ This amount approved by this Board.

a discount of 20 per cent. on all bills paid on or before the 15th of each month. For enclosed arc lighting, 15 cents per kilowatt hour, and a discount of $33\frac{1}{3}$ per cent. on bills paid on or before the 15th of each month. Meter rentals to yearly customers, 10 cents per month. A meter charge of \$1 for the season to be made to transient or summer users of light.

Merrimac. — The estimates submitted to the town at the beginning of the fiscal year of the town, February 1, were as follows: —

For operating expenses, maintenance and repairs,	\$3,371 93
For interest on bonds,	410 00
For bond payment,	500 00
For depreciation charges (4 per cent. ¹ on \$15,000),	600 00
For preceding year's loss,	478 57
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Making a total of	\$5,360 50
Estimated income from private consumers,	2,800 00
<hr/>	
Leaving balance of	\$2,560 50

The appropriations made by the town, in addition to the income from private consumers, were as follows: —

For bond payment,	\$500 00
For interest,	410 00
For account of street lights,	1,750 00
<hr/>	
Total,	\$2,660 00

Middleborough. — The estimates submitted by the manager at the beginning of the year were as follows: —

For commissioners' salaries,	\$150 00
For suburban lighting,	450 00
Steam engine repairs,	325 00
Depreciation (5 per cent. on \$105,806),	5,290 30
Other operating expenses,	14,000 00
Note payments,	6,500 00
Bond payment,	2,000 00
Interest,	2,709 22
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Total,	\$31,424 52
Estimated income from private consumers,	15,000 00
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Leaving a balance of	\$16,424 52
New construction,	3,000 00

¹ Amount approved by this Board.

Appropriations were made as follows : —

For interest,	\$2,709 22
Bond payment,	2,000 00
Note payment,	6,500 00
Operating expenses in addition to income,	1,795 32
Total,	<u>\$13,004 54</u>

No appropriation was made for depreciation.

The statement of operations, as submitted by the manager, and the fixed charges, were as follows : —

Operating expenses,	\$14,459 64
Interest charges,	2,823 58
Depreciation fund (3 per cent. on \$117,231),	3,516 94
Total,	<u>\$20,800 16</u>
Income from gas and electricity,	14,303 45
Leaving a balance of	<u>\$6,496 71</u>
Bond payment,	2,000 00
Notes,	6,500 00
	<u>\$14,996 71</u>

The committee on lighting plant, which was appointed in 1905, submitted a report on March 28 which was then recommended on April 23. Upon further consideration of this report the town voted not to accept it and postponed its further consideration until May 23. At a meeting on May 23 it was voted : “That a committee of three persons be chosen at this meeting, to be named by the moderator, and that they be authorized and empowered to employ an electrical engineer or other competent person, not a citizen of Middleborough, who shall examine and make a correct inventory of the entire plant, buildings, machinery, fixtures and all other appliances or property, not including the real estate or water power, the same being the belongings of the Middleborough Gas and Electric Plant; the person so employed to make an estimate, to be submitted in writing to the town at an adjournment of this meeting, as to what the plant so inventoried can be produced for in money at the present time. Also, that this committee be authorized to employ an expert accountant, not a citizen of Middleborough, who shall make a careful examination of the books and vouchers

of the Middleborough Gas and Electric Light Plant, and report thereon as follows: the method of keeping the accounts from the outset in 1894 to the present time, whether by double entry or otherwise, and whether a correct and intelligible trial balance could have been or can now be taken from the ledger; by whom the purchases of supplies for the general transaction of business for the past nine years have been made and the names of the business houses from which purchases have been made; whether the bank account has stood and now stands in the names of the commissioners or in the name of the manager, the amount of cash on hand, the amount on hand of bills payable and bills receivable, and a list of all delinquent users of gas and electricity and the amount due from them, both of this date, May 23, and of the date of examination. All inequalities, if any, in charging of customers for gas and electric lighting due to the gas or light being metered in one case and not in another or to any other cause or causes, all evidence, if any, of the selling of electric light for stated sums for stated periods, and all information possible concerning the method of charging for gas lighting. This report to be made in writing, and submitted to the town at an adjournment of this meeting." The same persons who served on the committee of 1905 were appointed under this vote. On June 13, certain preliminary reports having been previously made, the report of the committee was finally accepted. It contained the following recommendations: "As to the gas plant, that for the present a meter be installed for keeping record of all gas made and passing through the pipes; that all gas used by consumers be metered, and that the contract system be abandoned. That the following repairs and changes and additions be made at the electric plant; the installing of two gas engines, together amounting to 225 horse-power, in addition to the Westinghouse engine already installed; also, a 300 horse-power producer gas plant; also a 150 kilowatt three-phase generator; also, an improved switch-board of sufficient capacity to provide for the station when it has reached its maximum growth. The appropriation of not to exceed \$20,000, such part thereof only to be used as may be necessary for carrying the above recommendations into effect. That the contract system be abandoned as to electric

light; that the practice of inside wiring and the furnishing of stock for that purpose be also abandoned; that a day service be used for the sale of power as soon as practicable; that a committee of three be appointed by the moderator, to whom shall be intrusted the carrying out of the above recommendations; and that the general manager of the plant be a member of the committee *ex officio*."

It was further voted: "That, to supply the funds to pay for the repairs and changes to be made in the gas and electric plant, the treasurer of the town, with the approval of the selectmen, be authorized to issue four notes of \$5,000 each, at a rate of interest not to exceed 4 per cent., payable as follows, and to be called additional electric light loan: one note due Nov. 1, 1924, one due Nov. 1, 1925, one due Nov. 1, 1926, one due Nov. 1, 1927." It was further voted to appropriate \$1,000 for electric light construction.

Millers Falls. — The Millers Falls Water Supply District in the towns of Montague and Erving is engaged in the business of making and selling electricity for light, heat and power, under authority of chapter 221 of the Acts of the year 1903, under which the district has all the rights and privileges and is subject to all the duties, restrictions and liabilities of the towns authorized to manufacture or distribute electricity. To provide funds for the construction of the plant, bonds for \$10,000 were issued on Aug. 1, 1903, payable Aug. 1, 1933; and for the further sum of \$5,000 on May 2, 1904, payable May 2, 1934; both loans bear interest at 4 per cent. per annum. The district began to operate the plant Dec. 25, 1903, and to supply private consumers on Jan. 15, 1904. The estimates submitted by the manager for the fiscal year, beginning May 1, 1906, were as follows: —

For interest,	\$600 00
For sinking fund,	400 00
For maintenance,	1,000 00
For depreciation,	677 92
Total,	<hr/> \$2,677 92

The appropriations were made for the same amounts.

North Attleborough. — The following estimates were submitted for the town's fiscal year, beginning February 1: —

For maintenance,	\$11,500 00
For depreciation fund (5 per cent. \$89,580),	4,479 00
For sinking fund requirements,	1,000 00
Interest on bonds,	2,000 00
Interest on notes,	457 71
Note payment,	695 00
Total,	<u>\$20,131 71</u>
For income from private consumers,	13,830 00
Leaving a balance of	<u>\$6,301 71</u>
For new construction,	2,300 00
Total,	<u>\$8,601 71</u>

In addition to \$2,336.03, unexpended balance of previous appropriations, the following appropriation was made: —

For operating expenses, interest, sinking fund, and note payments,	\$6,000 00
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No appropriation was made for the depreciation fund, but the assessors, in compliance with the act of 1906, included in the tax levy for this purpose \$2,688 as 3 per cent. on the total cost of the plant.

At the annual meeting in March the municipal light board was instructed “to provide the necessary equipment for supplying power and additional light from its municipal electric light plant for commercial use.” It was further voted: “That the town raise and appropriate not exceeding \$35,000 for that purpose, and that the town treasurer borrow so much of said sum as may be needed on notes of the town, \$100 to be due and payable in one year from date of issue, and \$2,000 each succeeding year until the entire amount is paid off.” Notes for this amount were executed under date of May 1, 1906, and sold on September 1 for \$35,100.

Peabody. — The estimates for the financial year, beginning Jan. 16, 1906, submitted in compliance with the statute, were as follows: —

For operating expenses,	\$27,500 00
For interest,	1,600 00
Sinking fund requirements,	800 00
Depreciation charges (5 per cent. on \$112,867),	5,643 38
Total,	<u>\$35,543 38</u>
Income from private consumers,	18,500 00
Balance,	<u>\$17,043 38</u>

The following appropriations were made, in addition to receipts from the business : —

Interest charges,	\$1,600 00
Sinking fund requirements,	800 00
Depreciation fund,	5,643 38
Operating expenses,	9,240 00
Total,	<u>\$17,283 38</u>

Reading. — The following estimates were submitted under the statute for the fiscal year 1906 : —

Operating expenses,	\$13,000 00
Interest,	1,632 00
Note payments,	2,800 00
Bond payments,	2,000 00
Depreciation charges (3 per cent. on \$88,300),	2,650 00
Total,	<u>\$22,082 00</u>
Income from private consumers,	13,000 00
Balance,	<u>\$9,082 00</u>

The above-mentioned provision for depreciation, although less than 5 per cent., received the approval of this Board. The appropriations were made as follows : —

For maintenance and operation, including interest and depreciation requirements, note and bond payments,	\$9,082 00
--	------------

in addition to \$225 for salaries of the municipal light board and an unexpended balance of \$1,430.20 from the previous year's appropriation. The operations for the year, as reported by the chairman of the municipal light board, together with the fixed charges, were as follows : —

For operating expenses,	\$15,056 19
Interest payments,	1,604 00
Note payment,	2,800 00
Bond payments,	2,000 00
Depreciation fund,	2,650 00
	<u>\$24,110 19</u>
Income from private consumers,	13,936 66
A balance of	<u>\$10,173 53</u>

At the annual meeting in March the town voted to indefinitely postpone a proposition to accept the provisions of chapter 405 of the Acts of 1903, authorizing the election of a board of

public works, to have control of its water works, public lighting and highways.

Taunton. — The estimates submitted by the manager for the fiscal year, ending Nov. 30, 1906, were as follows: —

For maintenance and repairs,	\$41,000 00
For interest,	11,922 50
For sinking fund requirements,	4,000 00
For depreciation charges (5 per cent. on \$334,755),	16,737 75
	<u>\$73,660 25</u>
Income from private consumers,	45,500 00
Balance,	<u>\$28,160 25</u>

The only appropriation, besides those for interest and sinking fund charges, made for the benefit of the electric light department, was the one "for lighting streets and the erection of new street lights other than electric lights," \$8,000. The amount of the unexpended balance of the electric lighting maintenance account remaining at the close of the fiscal year of 1905, and transferred to the municipal lighting depreciation fund, was \$15,739.88. The current operations for the year, as reported by the manager, with the fixed charges were as follows: —

Operating expenses,	\$40,834 24
Interest charges,	11,922 50
Sinking fund requirements,	4,000 00
Depreciation charges,	16,737 75
Total,	<u>\$73,494 49</u>
Income from sales to private consumers,	\$53,251 81
Income from sales to public buildings,	1,831 78
Income from sales of materials,	176 29
	<u>55,259 88</u>
Balance,	<u>\$18,234 61</u>

Wakefield. — The estimates submitted for the town's fiscal year, beginning February 1, were as follows: —

For operating expenses,	\$38,810 13
Interest charges,	6,482 00
Bond payments,	7,550 00
Depreciation charges (3 per cent. ¹ on cost of plant),	5,799 00
Total,	<u>\$58,641 13</u>
Income from private consumers,	38,644 82
Balance,	<u>\$19,996 31</u>
For new construction,	2,000 00

¹ Amount approved by this Board.

The following appropriations were made : —

For operating expenses, including income from plant, . . .	\$39,908 00
For interest,	6,167 50
For depreciation,	5,799 00
For bond payments,	7,550 00
	<hr/>
	\$59,424 50
For new construction,	13,439 55
	<hr/>
	\$72,864 05

Wellesley. — The estimates submitted in respect to the town plant for the fiscal year were as follows : —

Operating expenses,	\$6,500 00
Interest,	1,000 00
Depreciation charges,	1,000 00
Bond payments,	3,000 00
	<hr/>
Total,	\$11,500 00

The appropriations were made as follows : —

For operation and maintenance,	\$7,500 00
For depreciation charges,	1,000 00
For bond payments,	3,000 00
	<hr/>
	\$11,500 00

At the annual meeting on April 2 it was voted: “That the sum of \$6,000 be appropriated for repairing the electric light system, this amount to be added to the appropriation of \$32,000 made at the last annual meeting.”

The operations for the year, as reported by the manager, and the fixed charges are as follows : —

Operating expenses,	\$19,901 39
Interest charges,	780 00
Depreciation charges,	1,000 00
	<hr/>
	\$21,681 39
Income from private consumers,	\$14,161 27
Other items of income,	113 64
	<hr/>
	14,274 91
	<hr/>
A balance of	\$7,406 48

Westfield. — The estimates for the town's fiscal year, beginning January 21, as submitted, were as follows : —

For operating expenses, electric department,	\$13,500 00
For operating expenses, gas department,	24,000 00
For interest,	3,360 00
Depreciation charges,	9,581 76
Bond payments,	4,000 00
	<hr/>
	\$54,441 76
Income from private consumers,	44,241 76
	<hr/>
Balance,	\$10,200 00
For electric power plant,	3,000 00
	<hr/>
	\$13,200 00

The appropriations in addition to the income were : —

For gas and street lamps,	\$13,200 00
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MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1906; the population of each, according to the census of 1905; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham and Wellesley have only distributing plants, and buy their electricity, the first named from the Cambridge Electric Light Company, the second from the Weymouth Light and Power Company, and the last from the Edison Electric Illuminating Company of Boston.

MUNICIPALITY.	Population	Year of Beginning.	Kind of Supply.	Investment.	Valuation of Estates.	Tax rate.
Belmont,	4,360	1898,	Electric lighting,	\$37,448 00	\$5,722,165	\$18 00
Braintree,	6,879	For streets, 1892, Commercial, 1894,	Electric lighting,	134,516 00	5,039,666	22 40
Chicopee,	20,191	1896,	Electric lighting,	153,193 00	10,297,190	19 30
Concord,	5,421	1900,	Electric lighting,	116,402 00	5,679,325	15 70
Danvers,	9,063	For streets, 1889, Commercial, 1896,	Electric lighting,	84,647 00	5,341,280	18 00
Hingham,	4,819	1895,	Electric lighting,	35,749 00	4,509,735	17 70
Holyoke,	49,934	1902,	Gas and electricity,	1,114,183 00	41,723,460	17 00
Hudson,	6,217	1897,	Electric lighting,	81,373 00	3,249,856	21 70
Hull,	2,060	1894,	Electric lighting,	160,308 00	4,755,645	19 50
Ipswich,	5,205	1903,	Electric lighting,	41,879 00	3,857,936	13 00
Mansfield,	4,245	1904,	Electric lighting,	82,942 00	2,387,243	22 00
Marblehead,	7,209	1895,	Electric lighting,	136,283 00	7,357,790	17 00
Merrimac,	1,884	1904,	Electric lighting,	12,262 00	1,208,685	20 00
Middleborough,	6,888	1893,	Gas and electricity,	127,768 00	4,297,361	21 90
Millers Falls,	1,389	1904,	Electric lighting,	15,295 00	650,000	4 00
North Attleborough,	7,878	1894,	Electric lighting,	90,045 00	4,931,033	22 00
Peabody,	13,098	For streets, 1892, Commercial, 1893,	Electric lighting,	113,108 00	9,029,000	22 00
Reading,	5,682	1895,	Electric lighting,	91,205 00	4,818,545	20 00
Taunton,	30,967	1897,	Electric lighting,	338,695 00	21,744,671	20 20
Wakefield,	10,268	1894,	Gas and electricity,	234,136 00	8,291,289	19 60
Wellesley,	6,189	1892,	Electric street lighting,	58,138 00	11,924,139	11 00
Westfield,	13,611	1899,	Gas and electricity,	186,725 00	8,791,527	18 00

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years:—

ELECTRICITY.

	YEAR ENDING JUNE 30.	
	1905.	1906.
INCOME:—		
From sale of commercial arc lights,	\$12,413 74 ¹	\$9,977 57 ¹
sale of commercial incandescent lights,	8,703 07 ¹	8,456 13 ¹
sale of domestic incandescent lights,	128,308 47 ²	174,673 80 ²
sale of electric power,	92,564 53 ²	105,322 91 ²
rent of meters,	36,311 21	65,554 02
rent of fixtures,	2,786 70	2,888 95
other sources,	1,001 67	786 01
	5,099 73	6,371 94
Total,	\$287,189 12	\$374,031 33
EXPENSES:—		
Coal,	\$133,324 85	\$156,726 81
Oil and waste,	5,151 22	5,690 67
Water,	2,118 69	2,082 23
Wages at station,	72,265 66	77,268 50
Repairs of real estate,	3,710 50	3,328 63
Repairs of steam plant,	13,316 45	13,707 07
Repairs of electric plant,	3,325 01	7,535 22
Station tools and appliances,	1,119 12	1,694 96
Wages for care of lights, etc.,	22,685 74	23,827 70
Repairs of lines and lamps,	31,568 69	31,893 39
Carbons,	4,694 14	4,195 36
Incandescent lamps,	4,846 34	5,364 40
Globes,	1,189 55	1,154 92
Distribution tools and appliances,	7,228 05	8,827 07
General salaries,	25,351 12	25,970 12
Salaries of municipal light board,	1,817 49	1,892 50
Committee expenses,	101 70	388 52
Auditor's fees,	22 32	—
General office expenses,	7,909 77	8,860 31
Rents,	230 04	247 52
Insurance,	8,387 13	8,720 69
Law expenses,	138 13	525 45
Claims,	305 98	—
Bad debts,	1,150 44	355 86
Incidentals,	61 58	18 23
Total,	\$352,019 71	\$390,276 13
Leaving an apparent loss in operating account of	\$64,830 59	\$16,244 80
To which is to be added the following:—		
Interest on notes and bonds,	62,982 88	63,808 58
Depreciation,	93,552 21	105,378 42
Losses on other items,	1,016 45	647 14
Leaving, as the expenditures for town and city lighting,	\$222,382 13	\$186,078 94
Less gains on jobbing,	1,987 97	2,174 21
	\$220,394 16	\$183,904 73

¹ By contract.² By meter.

GAS.

	YEAR ENDING JUNE 30.	
	1905.	1906.
INCOME:—		
For gas sold by meter,	\$182,236 74	\$204,970 55
From sales of coke,	16,114 79	16,999 66
sales of tar,	3,288 37	4,440 33
rent of meters,	150 50	14 50
Total,	\$201,790 40	\$226,425 04
EXPENSES:—		
Coal,	\$61,202 60	\$63,006 43
Gas oil,	11,844 97	12,255 25
Purifying materials,	1,329 31	1,380 95
Water,	307 98	367 18
Wages at works,	28,613 18	31,507 59
Repairs and maintenance at works,	12,439 66	9,160 32
Tools, apparatus and machinery,	1,199 17	1,927 26
Wages of meter takers, clerical labor in distribution department,	3,256 91	3,948 53
Repairs, renewals and maintenance of mains and services,	2,527 96	3,162 10
Distribution tools, etc.,	806 23	1,638 61
Repairs and renewals of meters,	3,191 17	2,442 72
General salaries,	8,062 44	8,524 76
Auditor's fees,	25 18	—
Salaries of municipal light board,	200 00	200 00
Committee expenses,	—	136 66
General office expenses,	2,567 76	2,958 22
Insurance,	1,030 54	1,228 00
Law expenses,	—	375 23
Bad debts,	148 64	186 62
Incidentals,	75 55	—
Total,	\$138,829 25	\$144,406 43
Leaving an apparent profit on their gas business of	\$62,961 15	\$82,018 61
From which is to be deducted:—		
Interest on bonds and notes,	\$20,917 35	\$22,387 86
Depreciation,	33,288 26	41,586 53
Losses on jobbing,	930 69	324 80
Losses on other items,	551 98	228 78
Making a total of	\$55,688 28	\$64,527 97
The difference between these sums,	\$55,688 28	\$64,527 97
And the gross profit,	62,961 15	82,018 61
Leaves net gains of	\$7,272 87	\$17,490 64

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts : —

	YEAR ENDING JUNE 30.	
	1905.	1906.
ASSETS:—		
Electric:—		
Real estate,	\$221,978 27	\$226,873 14
Steam plant,	388,430 31	397,943 18
Electric plant,	325,866 68	323,272 61
Electric lines,	408,989 26	433,835 40
Other plant items,	273,353 71	297,038 11
Materials,	53,994 70	72,391 29
Gas:—		
Real estate,	356,449 91	348,922 28
Machinery,	141,785 30	194,765 48
Street mains,	207,648 14	227,029 99
Gas meters,	66,070 03	72,927 98
Materials,	23,193 88	28,072 29
General cash (or town treasury),	439,641 78	246,561 20
Depreciation cash,	—	73,436 21
Due for electric light and power,	49,072 74	59,317 75
Due for gas,	20,075 76	22,253 66
Other accounts due,	12,331 56	13,893 06
Sinking funds,	145,747 96	158,668 78
Deficit,	353,743 24	448,929 18
	\$3,488,373 23	\$3,646,131 59
LIABILITIES:—		
Appropriations for construction,	\$462,238 31	\$501,910 33
for extraordinary repairs,	5,720 10	8,853 66
for bond payments,	223,200 00	281,300 00
for note payments,	140,620 00	168,615 00
for sinking funds,	120,854 33	136,864 33
Overdrafts,	144,532 60	150,780 53
Bonds outstanding,	2,024,800 00	2,044,200 00
Notes payable,	228,832 00	211,637 00
Unpaid bills,	39,433 86	42,592 46
Deposits,	2,118 75	2,512 50
Interest due and not paid,	597 50	640 00
Interest accrued but not due,	13,042 91	13,842 91
Other amounts due,	82,382 87	82,382 87
	\$3,488,373 23	\$3,646,131 59

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1906:—

MUNICIPALITY.	Number of Boilers.	Total Rated Horse-power.	Number of Engines.	Total Rated Horse-power.	Number of Dynamos.	Kilowatt Capacity.	ARC CAPACITY.		INCANDESCENT CAPACITY.	
							Number of Lamps.	Nominal Candle-power.	Number of Lamps.	Nominal Candle-power.
Belmont,	—	—	—	—	—	—	—	—	—	—
Braintree,	3	375	3	625	4	550	—	—	10,000	16
Chicopee,	4	540	2	750	7	458	—	—	6,500	16
Concord,	3	270	3	550	3	350	—	1,200	6,200	16
Danvers,	3	425	3	760	6	279	—	1,200	3,600	16
Hingham,	—	—	—	—	—	—	—	—	—	—
Holyoke,	8	1,725	3	1,465 ¹	4	1,650	—	—	—	—
Hudson,	2	200	3	570	3	450	—	—	9,000	16
Hull,	3	500	4	895	4	680	—	—	11,000	16
Ipswich,	2	132	2	300	2	180	—	—	3,600	16
Mansfield,	—	—	2	240	2	180	—	—	3,600	16
Marblehead,	3	390	2	400	7	382	200	2,000	5,700	16
Merrimac,	—	—	1	75	1	75	—	—	1,500	16
Middleborough,	1	120	1 ²	150	3	167	35	1,200	2,650	16
Millers Falls,	—	—	1	52	1	65	—	—	1,000	25
North Attleborough,	2	500	3	550	3	330	—	—	6,000	16
Peabody,	3	400	3	475	3	330	—	—	6,260	16
Reading,	2	250	2	300	6	218	200	1,200	2,700	16
Taunton,	3	900	2	1,240	4	902	—	—	—	—
Wakefield,	2	250	2	250	5	159	145	1,200	2,200	16
Wellesley,	—	—	—	—	—	—	—	—	—	—
Westfield,	3	240	3	450	3	480	150	2,000	1,900	16

¹ Also 4 water-wheels, 1,120 H. P.

² Also 2 water-wheels, 125 H. P., and 2 gas engines, 197 H. P.

The following data from the several returns are descriptive of the outside construction on June 30, 1906, in each of the municipalities: —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.	Number of Motors.
Belmont, . . .	382,759	803	58	176,572	-	-	19	1
Braintree, . . .	516,700	1,268	97	135,000	-	-	98	-
Chicopee, . . .	485,302	600	45	158,574	-	145	147	7
Concord, . . .	787,621 ¹	1,409	6	196,022	-	-	6	4
Danvers, . . .	500,732	672	40	170,247	-	-	136	14
Hingham, . . .	727,302 ²	1,424	8	154,232	-	-	6	-
Holyoke, . . .	826,314	1,945	51	189,760	-	-	865	135
Hudson, . . .	297,205	642	16	88,835	-	-	34	21
Hull, . . .	500,816 ³	1,116	44	120,241	-	-	31	-
Ipswich, . . .	385,857	818	11	108,966	-	-	-	-
Mansfield, . . .	220,515	290	-	97,280	-	-	32	10
Marblehead, . . .	538,356 ⁴	957	44	152,200	163	8	11	-
Merrimac, . . .	163,220	407	-	48,000	-	-	-	5
Middleborough, . . .	194,379	521	25	98,509	-	11	50	-
Millers Falls, . . .	76,900	262	-	28,900	-	-	3	-
North Attleborough, . . .	622,751	1,301	63	110,975	-	2	13	-
Peabody, . . .	578,600	643	88	155,000	-	-	241	23
Reading, . . .	308,877	1,131	23	112,484	-	-	158	3
Taunton, . . .	480,600	1,198	-	148,000	-	-	406	76
Wakefield, . . .	399,534	946	-	131,122	-	95	38	6
Wellesley, . . .	- ⁵	1,500	-	187,500	-	-	-	-
Westfield, . . .	216,415	569	15	73,586	-	-	155	27

¹ Including 300 feet of wire in 35 feet of underground conduit.

² Including 8,109 feet of wire in 2,622 feet of underground conduit.

³ Including 120 feet of wire in 60 feet of underground conduit.

⁴ Including 5,760 feet of wire in 1,920 feet of underground conduit.

⁵ Record incomplete; under construction.

The following table shows the kind and quantity of fuel and number of carbons used during the year ending June 30, 1906, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons used.
Belmont,	— ¹	—	720
Braintree,	690.3	421.9	4,000
Chicopee,	2,588.0	—	100,000
Concord,	1,518.9	110.1	384
Danvers,	1,495.3	149.0	18,250
Hingham,	— ¹	—	194
Holyoke,	1,095.2 ²	— ³	27,000
Hudson,	764.0	47.1 ⁴	1,300
Hull,	697.5	139.5	121
Ipswich,	967.6	—	—
Mansfield,	— ⁵	—	1,964
Marblehead,	1,227.7	—	36,240
Merrimac,	— ⁶	—	—
Middleborough,	347.8 ⁷	—	3,405
Millers Falls,	— ⁸	—	85
North Attleborough,	1,147.2	—	235
Peabody,	2,558.7	—	10,000
Reading,	927.0	—	3,002
Taunton,	3,168.0	—	18,000
Wakefield,	1,071.9	—	30,000
Wellesley,	— ¹	—	—
Westfield,	1,607.4	—	6,175

¹ Current bought.² Also used water power.³ Also 9,305 bushels coke.⁴ Also 17¼ tons shavings.⁵ 55,574 gallons fuel oil.⁶ Power supplied by Merrimac water department.⁷ Also 8,836 gallons naphtha.⁸ 12,686 gallons gasoline.

The following table shows the number of commercial lights of the different kinds installed on June 30, 1906, in each of the municipal plants, with the number of customers:—

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Incandescent Power.
Belmont,	1	1,200	1	6,950	16	245	-	-	-	-
Braintree,	-	-	-	13,177	16	553	1	25	-	-
Chicopee,	{ 24 64 }	{ 4 amperes, 6 amperes, }	{ 45 }	9,690	16	426	-	-	41	-
Concord,	-	-	-	12,659	16	417	-	-	-	-
Danvers,	6	1,200	3	9,588	16	460	-	-	3	-
Hingham,	-	-	-	8,858	16	324	-	-	-	-
Holyoke,	{ 2 342 }	{ 6.6 amperes, 6 amperes, }	{ 110 }	16,092	16	535	8	30	88	59
Hudson,	4	800	4	{ 4 8 31 13 16 8,000 }	{ 300 240 160 60 16 }	268	-	-	4	3
Hull,	31	6 amperes,	3	{ 7,009 23 }	{ 16 25 }	550	-	-	3	-

The following table shows the prices charged by each municipality for commercial lights on June 30, 1906:—

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Belmont, . . .	18 cents, .	-	-	-	\$7.50 per month on moonlight schedule.	Discount of 16 $\frac{2}{3}$ per cent. on bills for incandescent lights if paid before the 15th of the month. Lamp renewals at cost. Power at 10 cents per k. w. hour net where consumption per month is 100 k. w. or more; under this amount regular prices and discounts as for commercial lights.
Braintree, . . .	12 cents, .	6 mills, .	-	-	-	Lamp renewals 20 cents each, delivered; lamp renewals 17 to 18 cents each, at station. Meter rental 30 cents per quarter. Minimum charge, including meter rent, \$10 per year. Power at 6 cents per k. w.
Chicopee, . . .	11.85 cents,	-	-	15 cents to \$1 per month for 16 c. p. lamp, according to service.	\$2.75 to \$6.25 per month per light, according to ampere capacity of lamp and number of hours run. At meter rates, . At meter rates, .	Incandescent lamp renewals free and wiring at cost. Power from 2.25 to 11.85 cents per k. w. hour. Steam, 21.4 cents per 1,000 pounds.
Concord, . . .	12 cents, .	-	-	-	-	Lamp renewals at cost. Power at 12 and 6 cents per k. w. hour.
Danvers, . . .	10 cents, .	-	-	-	-	Lamp renewals at cost. Power at 3, 5 and 10 cents per k. w., according to amount used.

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Hudson — <i>Con.</i>	-	-	-	-	-	8 and 16 c. p., 15 cents each for 32 c. p. Minimum charge of \$1 per month. Power based on 3,000 hours per year, prices vary from \$85 to \$35 per h. p. Discount 10 per cent.
Hull,	25 cents,	-	1½ cents,	-	At meter rates, and \$3 per lamp per year if owned by town, and 50 cents per month for care of lamp.	Lamp renewals 20 cents each. On all bills paid before the 10th of the month 40 per cent. discount to yearly customers; on all bills of \$50 or more per month, 26 per cent. discount; and 20 per cent. to all others. Customers pay for all lamps. Annual meter rental from \$1.75 upwards. Minimum charge of \$10 per year for lighting. Wiring on contract.
Ipswich,	12 cents,	-	-	Outside lights: all night, 16 c. p. lamps, \$1 per month; to 11 o'clock, 50 cents.	-	Lamp renewals free. Wiring at cost plus 10 per cent.
Mansfield,	15 cents,	-	-	50 cents per 16 c. p. lamp per month.	-	Discounts vary from 6½ per cent. to 60 per cent., according to amount of bill. No discount on monthly bills less than \$2. Minimum charge \$1 per month. Power rates 10 cents to 2.8 cents per k. w., according to amount used. Lamp renewals at cost.
Marblehead,	-	-	-	-	15 cents per k. w.,	Minimum charges to yearly customers 50 cents per month; to others \$1.50. On incandescent

Merrimac,	20 cents, .	—	—	—	lights, 20 per cent. discount; on arc lights, 33 $\frac{1}{3}$ per cent., if paid on or before the 15th of the month. Discount 25 per cent. if paid before the 15th of the month. Power from 3 to 10 cents, according to amount used.
Middleborough,	15 cents, .	—	$\frac{3}{4}$ of a cent,	—	Base price \$60 per lamp per year. This price varied according to number of lamps used.
Millers Falls,	15 cents, .	—	—	—	At meter rates, .
North Attleborough,	15 cents, .	—	$\frac{3}{4}$ of a cent,	—	At special contract rates.
Peabody,	13 cents, ²	— ³	—	Minimum charge \$6 per year.	At meter rates, .
Reading,	15 cents, .	—	—	\$1 per month per 16 c. p. lamp, for 4 lights or less.	Discount of 15 per cent. if bill is paid within 15 days. Original installation of lamps free. Customers pay for renewals. Minimum charge of \$1 per month for 8 months, 50 cents per month for 4 summer months. Power 10 cents to 3 cents per k. w., according to amount used. Minimum charge of \$1 per h. p. per month.
Taunton,	20 cents, .	—	—	\$1 per light per month to 5 lights.	Discount, if payment is made on or before the 20th of the month, on incandescent bills of \$5 to \$10, 10 per cent.; \$10 to \$15, 15 per cent.; \$15 to \$20, 20 per cent.; \$20 to \$30, 25 per cent.; \$30 to \$50, 30 per cent.; above \$50, a special rate, but no discount over 50 per cent. Renewals free. Power at

¹ Fifteen cents to yearly customers and to summer customers on bills of more than \$5 per month; 20 cents to all others.² Fifteen cents in Lynnfield.³ Fifty-five volt lamps, $\frac{3}{4}$ of a cent; 110 volt lamps, $\frac{1}{4}$ cents.

MUNICIPALITY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Taunton — <i>Con.</i>	-	-	-	-	-	10 cents per k. w. hour by meter, and on a sliding scale down to 2.7 cents.
Wakefield, . . .	20 cents, .	-	-	-	At meter rates of 20 cents per k. w.	Discount 20 per cent. if paid on or before the 15th of the month. Additional discount of 25 per cent. for newest lamps used after 9 p.m., or more than two arc lamps. Renewals, 2 to 16 c. p. lamps at 15 to 20 cents; 32 to 50 c. p. at 25 to 35 cents. Power at 7 cents per k. w., less 20 per cent. discount. Minimum charge of \$1 a month per h. p.
Wellesley, . . .	14 cents, .	-	-	-	-	Minimum charge of \$1 per month. Renewals of 16 c. p. and 20 c. p. lamps, 25 cents each. Fans, \$1.25 per month. Power at 5 cents per k. w. hour with discount of from 10 to 42 per cent., according to h. p. used. Incandescent rates by meter, 14 cents to large users, like shops and large stores; 20 cents to others.
Westfield, . . .	20 to 14 cents.	-	-	Incandescents : 16 c. p. lamps, burning 7 nights per week until 11 p.m., \$1.25 per month; 6 nights per week until 11 p.m., \$1.15; 5 nights to 9 and 1 night to 11 p.m., \$1; 4 nights to 8 and 2 nights to 11 p.m., 85 cents; 3 nights to 6 p.m., 2 until 9 and 1 night to 11 p.m., 70 cents. 10 c. p. lamps 25 per cent. less; 20 c. p. lamps 20 per cent. more than above rates.	\$5 per light per month.	

The first of the two tables following shows the number of street lights of each candle-power installed on June 30, 1906; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named. The second table is compiled to indicate, as nearly as may be from the data available, the cost per lamp per year of the street electric lights in the several municipalities, as determined by the items shown and upon the average daily number of lights used during the year as given in the first table. The apparent loss in operating is the difference between the operating expenses and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation at the rate of 5 per cent. upon the cost of the plant as shown by the books at the beginning of the year. Whenever the lights are of different kinds or candle-powers, the total cost obtained in the manner indicated is apportioned to each kind according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle-power. The table is devised upon the theory that for all its expenditure the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously, such cost is affected by the profit or loss on the commercial lighting. The value of the interior lighting supplied to municipal buildings is allowed in the computations at a fair amount, as determined by the respective managers.

MUNICIPALITY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Belmont,	220 4 18	32 60 6.6 ¹	221 18	5.8	26.4
Braintree,	255 98	25 6.5 ¹	249 98	7.5	28.3
Chicopee,	197	6.8 ¹	189	8.6	29.8
Concord,	704 6	25 6.5 ¹	696 6	8.5	29.5
Danvers,	45 130	25 6.6 ¹	45 ² 125	5.4	24.5
Hingham,	424 6	32 6.6 ¹	407 6	4.9	25.0
Holyoke,	25 15 2 503	16 30 32 6.6 ¹	40 496	10.7	30.4
Hudson,	185 26	25 6.6 ¹	183 26	5.8	28.6
Hull,	470	25	330	4.8	25.2
Ipswich,	665	16	655	10.6	25.3
Mansfield,	355 29 1	25 6.6 ¹ 5.5 ¹	341 27	10.7	30.4
Marblehead,	11 45 13 169	16 25 30 7 ¹	69 157	9.0	29.6
Merrimac,	317	16	317	5.9	26.4
Middleborough,	171 26	25 6.6 ¹	143 27 1 14 12	4.3 4.5 7.3 4.5 7.3	19.8 21.3 26.2 21.3 26.2
Millers Falls,	85 3	25 1,500	85 3	4.2	25.6
North Attleborough,	613 3 1 7	32 16 32 20	613 4	5.1 10.8	25.4 23.7
Peabody,	14 7 184	32 6.0 ¹ 6.6 ¹	15 7 184	9.3 10.8 9.3	30.4 23.7 30.4
Reading,	138	6.8 ¹	138	5.3	26.3
Taunton,	160 267	25 1,200	135 266	10.4	30.4
Wakefield,	147 123	25 6.8 ¹	67 131	5.8	26.1
Wellesley,	700	25	700	5.6	27.0
Westfield,	7 117	25 7.5 ¹	7 114	10.6	30.4

¹ Amperes.² For one month only.

	Net Loss in Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Cost per Lamp per Year.
Belmont,	\$4,639 89	\$1,437 92	\$1,065 85 ¹	—	\$7,143 66 ¹	32 c. p., \$22 79 ¹ 60 c. p., 42 63 ¹ 25 c. p., 11 49
Braintree,	631 86	4,831 75	3,056 11 ¹	—	8,519 72	1,200 c. p., \$84 58 1,200 c. p., 53 78 1,200 c. p., 95 17
Chicopee,	9,397 41	5,821 33	5,340 49	\$64 55	20,623 78	1,200 c. p., 49 52 25 c. p., 11 46 2,000 c. p., 55 15
Concord,	995 55 ²	4,263 30	4,498 34	8 65	7,774 74	25 c. p., 11 14 ² 1,200 c. p., 57 66 15 10
Danvers,	2,306 73	3,094 28	1,911 41 ¹	—	6,660 24	16 c. p., 6 22 ¹ 1,200 c. p., 46 14 30 c. p., 10 21 ¹
Hingham,	5,750 13	1,303 13	393 02 ¹	—	28,883 14 ¹	25 c. p., 11 53 25 c. p., 33 72 16 c. p., 6 15
Holyoke,	9,472 45 ²	17,604 81 ³	20,736 24	14 54	5,367 71	1,200 c. p., 47 64 25 c. p., 9 31 1,600 c. p., 33 24
Hudson,	920 81 ²	2,911 98	2,369 67 ¹	—	1,627 45	25 c. p., 16 32 ⁶ 1,200 c. p., 62 98 ⁶ 31 70 ⁷
Hull,	737 49 ²	7,295 68	4,750 56 ¹	180 02	5,960 06 ¹	25 c. p., 17 57 1,500 c. p., 75 91 3 43
Ipswich,	946 74	1,675 16	1,614 43 ¹	—	1,721 37	1,200 c. p., 58 08 1,200 c. p., 42 89 1,200 c. p., 88 02
Mansfield,	772 80	2,201 76	2,393 15	—	13,738 12	25 c. p., 18 53 25 c. p., 8 98 25 c. p., 9 73
Marblehead,	1,184 54 ²	4,948 72	3,906 86	118 09	6,366 71	2,000 c. p., 52 53 16 c. p., 8 02 ¹ 16 39 ¹
Merrimac,	451 78	490 48	685 19 ¹	—	8,339 17	1,200 c. p., 58 08 1,200 c. p., 42 89 1,200 c. p., 88 02
Middleborough,	541 50 ²	3,685 49 ²	2,371 17	444 90	14,579 74 ¹	1,200 c. p., 60 74 1,200 c. p., 58 08 1,200 c. p., 42 89
Millers Falls,	465 54	611 80	644 03	—	8,339 17	1,200 c. p., 58 08 1,200 c. p., 42 89 1,200 c. p., 88 02
North Attleborough,	3,980 24 ²	3,418 86	2,948 13	23 29	13,738 12	25 c. p., 18 53 25 c. p., 8 98 25 c. p., 9 73
Peabody,	6,567 87	4,524 32	3,487 55	—	6,366 71	2,000 c. p., 52 53 16 c. p., 8 02 ¹ 16 39 ¹
Reading,	1,483 44	3,531 96	2,849 48 ¹	474 29	8,339 17	1,200 c. p., 58 08 1,200 c. p., 42 89 1,200 c. p., 88 02
Taunton,	11,419 59 ²	12,527 98	13,315 52 ¹	204 50	13,738 12	25 c. p., 18 53 25 c. p., 8 98 25 c. p., 9 73
Wakefield,	6,962 84	3,954 87 ²	2,751 85 ¹	68 56	6,366 71	2,000 c. p., 52 53 16 c. p., 8 02 ¹ 16 39 ¹
Wellesley,	3,889 03	2,104 40	576 15	—	8,339 17	1,200 c. p., 58 08 1,200 c. p., 42 89 1,200 c. p., 88 02
Westfield,	1,230 91	2,493 24 ²	2,642 53 ¹	—	6,366 71	2,000 c. p., 52 53 16 c. p., 8 02 ¹ 16 39 ¹

¹ Depreciation, less jobbing income and interest received.

² One month only.

³ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books.

⁴ Midnight lighting.

⁵ All night lights.

⁶ Excess of jobbing profits over depreciation.

⁷ Gain in operating accounts.

NOTE. — In Belmont, \$482.60, in Braintree, \$388.08, in Chicopee, \$2,637.04, in Concord, \$650.40, in Danvers, \$366.49, in Hingham, \$109.36, in Holyoke, \$5,489.26, in Hudson, \$825.53, in Hull, \$361.92, in Ipswich, \$206.75, in Mansfield, \$295.81, in Marblehead, \$1,927.51, in Merrimac, \$140, in Middleborough, \$763.94, in North Attleborough, \$309.55, in Peabody, \$2,700.02, in Reading, \$228.78, in Taunton, \$2,002.33, in Wakefield, \$965.88, in Wellesley, \$282.89, and in Westfield, \$254.40, have been deducted from the totals given above as the estimated value of light and power supplied to town buildings, and not in operating accounts.

The towns of Middleborough, Wakefield and Westfield, and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes oil gas, those at Wakefield and Westfield coal gas, that at Holyoke coal and water gas.

During the year 1906 examinations by the State inspector for candle power and purity were made twice in Middleborough, four times in Wakefield, five times in Westfield and twenty-one times in Holyoke. Impurities prohibited by statute were found twice in Middleborough and seven times in Holyoke. The candle power has been found below the standard once each in Wakefield and Westfield.

The following table exhibits other data of interest concerning these plants and their operations:—

For Year ending June 30, 1906.

	Holyoke.	Middleborough.	Wakefield.	Westfield.
Daily capacity of works (feet),	500,000	10,000	120,000	146,000
Greatest output (feet),	576,577	10,000	90,400	106,900
Date of same,	Dec. 23	Nov. 29 Dec. 5	Nov. 24	Dec. 23
Least output (feet),	242,675	2,600	37,800	36,100
Date of same,	July 9	Sept. 8	May 30	April 30
Gas made (feet), year ending June 30, 1906,	131,716,100	1,876,700	23,026,000	22,754,600
Gas made (feet), year ending June 30, 1905,	119,822,900	1,966,500	17,560,000	21,731,400
Gas sold by meter (feet), year ending June 30, 1906,	119,701,200	1,480,450	19,771,000	21,452,200
Gas sold by meter (feet), year ending June 30, 1905,	107,344,600	1,385,700	13,570,100	19,693,500
Gas supplied to public lamps and public buildings (feet), year ending June 30, 1906,	1,869,300	104,100	365,300	306,200
Gas used at works and offices (feet), year ending June 30, 1906,	690,100	26,000	250,000	201,300
Gas unaccounted for (feet), year ending June 30, 1906,	9,234,224	265,950	2,634,100	807,300
Percentage unaccounted for, 1906,	7.01	14.17	11.44	3.55
Percentage unaccounted for, 1905,	8.29	23.73	19.11	6.93
Total sales of gas 1905-06 (feet),	121,570,500	1,584,550	20,136,300	21,758,400
Increase over 1904-05 (per cent.),	11.42	14.35	44.42	8.58
Gas sold per mile of main (feet),	2,919,138	506,995	789,847	1,344,353
Gas unaccounted for per mile of main (feet),	221,731	85,094	103,320	49,880
Number of consumers per mile of main,	153.9	46.4	34.4	72.7
Gas sold per consumer (feet),	18,671	10,210	16,303	18,226
Gas sold per meter light (feet),	4,164	1,923	3,703	4,560
Gas materials used,	- ¹	- ²	- ³	- ⁴
Fuel used,	-	- ⁵	-	- ⁶

¹ Oil, 233,851 gallons; gas coal, 9,595.7 tons.

⁵ Coal, 65.1 tons, and wood, 1½ cords.

² Fuel oil, 34,781 gallons.

⁶ Coke, 843.7 tons.

³ Gas coal, 2,172.2 tons.

⁴ Gas coal, 2,162.4 tons; gas oil, 19,633 gallons.

Street Mains. — Length, in Feet, of Each Size, June 30, 1906.

	Holyoke.	Middleborough.	Wakefield.	Westfield.
One inch,	1,955	195	8,132	—
One and one-quarter inch,	6,552	50	4,347	252
One and one-half inch,	2,944	375	24,800	609
Two inch,	9,699	1,371	24,998	5,928
Two and one-half inch,	1,953	—	—	—
Three inch,	70,259	13,685	25,424	47,194
Four inch,	56,614	826	22,531	22,345
Six inch,	42,761	—	11,116	4,901
Eight inch,	9,661	—	2,500	2,506
Twelve inch,	10,475	—	—	1,722
Fifteen inch,	440	—	—	—
Sixteen inch,	6,578	—	—	—
Total length,	219,891	16,502	134,611 ¹	85,457
Length in miles and feet, { miles,	41	3	25	16
{ feet,	3,411	662	2,611	977
Increase during the year,	12,758	1,127	27,498	4,609

Meters. — Number of Each, June 30, 1906.

Two light,	—	—	17	—
Three light,	5,927	105	747	1,035
Five light,	167	21	80	95
Ten light,	160	11	15	21
Twenty light,	56	4	7	12
Thirty light,	37	2	3	5
Thirty-five light,	—	—	1	—
Forty-five light,	24	—	—	3
Fifty light,	1	2	3	1
Sixty light,	12	—	—	3
Eighty light,	5	—	1	2
One hundred light,	7	—	1	—
One hundred and fifty light,	5	—	1	—
Two hundred light,	5	—	—	—
Three hundred light,	4	—	1	—
Four hundred light,	1	—	—	—
Total number in use June 30, 1904,	6,411	145	877	1,177
Increase during year,	761	3	119	129

¹ Includes 10,763 feet $\frac{3}{4}$ -inch main.

The average price received in Holyoke for gas sold in the year ending June 30, 1906, was \$1.21 per thousand; in Middleborough, \$2.16; in Wakefield, \$1.45; and in Westfield, \$1.40. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 97, explained on page 95, was, in Holyoke, \$1.10; in Middleborough, \$3.91; in Wakefield, \$1.15; in Westfield, \$1.09.

ACCIDENTS.

In accordance with section 39 of chapter 121 of the Revised Laws, the Board herewith presents abstracts of the cases reported resulting in death or bodily injuries from gas and electricity manufactured and sold during the year 1906.

GAS.

Fatal Cases.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1906.					
Jan. 4,	George H. Myers,	47	Bradford: 25 Main Street, . . .	Water, .	Burner of gas stove left open; accidental.
14,	John Forst,	35	Boston: 11 Clark Street, . . .	Coal, .	Burner left open; accidental.
15,	William B. Cheney,	57	Haverhill: 13 Oak Street, . . .	Water, .	Burners of gas radiator left open; accidental.
21,	Peter Holly,	26	Lynn: 208 Washington Street, . .	Mixed, .	Burner left open; accidental.
Feb. 5,	Charles Bruce,	84	East Boston: 48 Liverpool Street, .	Mixed, .	Burner of gas stove left open; accidental.
5,	Frederick Kimball,	51	Worcester: 306 Main Street, . . .	Mixed, .	Burner in telephone booth left open; suicide.
7,	Annie L. Dixon,	27	Boston: 29 Dennis Street, . . .	Coal, .	Burners left open; suicide of mother.
7,	Margaret Dixon,	5			
7,	George Dixon,	3½			
7,	Mildred Dixon,	2			
7,	Mary Dixon,	-1			
12,	John Keefe,	58	Roxbury: 6 Circuit Street, . . .	Water, .	Burner left open.

14,	Mark Guyon, . . .	33	Boston: 22 Hyde Park Avenue, .	Water, .	Rubber tube had become disconnected from gas heater, allowing gas to escape.
20,	Mrs. Abbie C. Brown, . . .	-	Lynn: 32 Chatham Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
27,	Charles A. Brigham, . . .	-	Worcester: 24 Highland Street, .	Mixed, .	Burner left open; suicide.
March 4,	Luther F. Moody, . . .	45	Haverhill: Hotel Savoy, . . .	Water, .	Burner left open; accidental.
4,	Charles R. Warner, . . .	36	Lynn: 89 Mall Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
13,	George M. A. Schaffer, . . .	48	Boston: 42 Sheridan Street, . . .	Water, .	Burner left open in bath-room.
20,	Margaret J. Hood, . . .	29	South Boston: 19 Thomas Street, .	Water, .	Burner left open; accidental.
April 19,	James R. Hickok, . . .	37	Lynn: 34 Lynnfield Street, . . .	Mixed, .	Burner left open.
23,	John Bennett, . . .	58	Fall River: 421 Tecumseh Street, .	Water, .	Burner of gas stove left open.
25,	Florence Sullivan, . . .	71	Springfield: 518 Chestnut Street, .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
28,	Mrs. Ellen Merrick, . . .	49	Lynn: 35 Jefferson Street, . . .	Mixed, .	Burner of gas stove left open; accidental.
May 4,	Gustaf A. Olsen, . . .	-	Worcester: 4 Keefe Place, . . .	Mixed, .	Burner left open; suicide.
11,	Anton Seibert, . . .	38	Worcester: Gallant's Hotel, . . .	Mixed, .	Burner left open; accidental.
11,	Horace L. Witham, . . .	49	Lowell: 19 Tyler Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
14,	Annie Kent, . . .	50	Malden: 527 Main Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
22,	James Hallowell, . . .	50	Waltham: Hotel Elm, . . .	Mixed, .	Burner left open; suicide.
24,	Charles O. Bigelow, . . .	49	Worcester: 77 Highland Street, .	Mixed, .	Burner left open; suicide.
27,	Pauline Riley, . . .	17	Lowell: 44 South Loring Street, .	Mixed, .	Burner left open; accidental.
June 1,	Smith W. True, . . .	48	Boston: 33 Berwick Park, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.

1 Fourteen months.

Fatal Cases — Continued

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1906.					
June 5,	Mrs. Jane M. Noyes, . . .	30	Haverhill: 177 Merrimack Street, .	Water, .	Burner left open; suicide.
7,	Geo. B. Buckingham, . . .	57	Worcester: Washington Square, .	Mixed, .	Burner of gas stove left open; suicide.
12,	Chas. E. Fuller, . . .	-	Fall River: 335 Buffington Street, .	Water, .	Burner left open.
July 24,	Mrs. Emma M. Boutelle, . .	-	Worcester: 307 Pleasant Street, .	Mixed, .	Burner left open; suicide.
26,	Frederick A. Brown, . . .	54	Bradford: 10 Brook Street, . . .	Water, .	Burner left open; suicide.
Aug. 20,	Walter B. Moore, . . .	35	Roxbury: 56 Bower Street, . . .	Water, .	Gas inhaled through rubber tube attached to fixture.
25,	Mabel Carey, . . .	30	Lynn: Shepard Street, . . .	Mixed, .	Burner left open; suicide.
Sept. 2,	Rachael Shales, . . .	44	Boston: 719 Massachusetts Avenue, .	Mixed, .	Burner left open; suicide.
3,	James Warburton, . . .	79	Fall River: 422 New Boston Road, .	Water, .	Burner left open; accidental.
10,	James E. McGinn, . . .	56	Worcester: 53 Main Street, . . .	Mixed, .	Burner left open; suicide.
20,	Paul Pratzke, . . .	-	Lawrence: 178 Union Street, . . .	Mixed, .	Burner left open.
22,	Seth H. Thurston, . . .	21	Dorchester: 58 Dakota Street, . . .	Water, .	Gas inhaled through rubber tube attached to fixture.
22,	Charles A. Kalish, . . .	24	East Boston: 170 Paris Street, . . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
Oct. 9,	Catherine Imbeschied, . . .	77	Boston: 205 Boylston Street, . . .	Water, .	Burner left open; accidental.
9,	William Reagan, . . .	21	Boston: 10 Bradford Street, . . .	Mixed, .	Burner left open; accidental.
9,	Ellen O'Donnell, . . .	29	South Boston: 263 Ninth Street, . .	Water, .	Gas inhaled through rubber tube attached to fixture.
13,	Michael McCormack, . . .	45	Worcester: Exchange Hotel, . . .	Mixed, .	Burner left open; accidental.

15,	Mrs. Margaret Wilkinson,	-	Lawrence: 38 Hampton Street, .	Mixed, .	Burner left open; suicide.
20,	Margaret Gaines, . . .	62	Boston: 219 Amory Street, .	Water, .	Burner left open; probably suicide.
21,	Mrs. Mary L. Wilcox, . . .	-	Fall River: 772 Second Street, .	Water, .	Gas inhaled through rubber tube attached to fixture.
22,	Margaret Corboy, . . .	-	Fall River: 70 Massasoit Street, .	Water, .	Burner left open; suicide.
24,	Mary G. Wheeler, . . .	29	Dorchester: 29 Stanley Street, .	Mixed, .	Burner left open; suicide.
30,	Herbert Babbage, . . .	43	Dorchester: 91 Buttonwood Street, .	Mixed, .	Burner left open; accidental.
31,	Alva Soby, . . .	21	Roxbury: 94 Regent Street, . .	Water, .	Burner left open; accidental.
Nov. 1,	Patrick Mullen, . . .	30	Lawrence: 238 Park Street, . .	Mixed, .	Burner of gas radiator left open; accidental.
8,	Frederick R. Rogers, . . .	-	Somerville: 3 Wesley Park, . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
11,	Marie McDonald, . . .	17	East Boston: 391 Meridian Street, .	Mixed, .	Burner left open; accidental.
11,	Maxvon Lenz Langerhanns, .	53	Jamaica Plain: 354 Arborway, .	Water, .	Burner left open; accidental.
18,	Michael J. Sullivan, . . .	36	Haverhill: 242 Washington Street, .	Water, .	Burner of gas radiator left open; suicide.
26,	Mrs. Clara A. Thompson, .	47	Lowell: 68 Grove Street, . . .	Mixed, .	Burner left open; accidental.
27,	John Duff, . . .	50	Haverhill: 22 Duncan Street, . .	Water, .	Burner left open; accidental.
Dec. 8,	Anna S. Willett, . . .	22	Boston: 20 Appleton Street, . .	Mixed, .	Burner left open; accidental.
8,	Warren Church, . . .	20			
8,	Dr. Alonzo Garcelon, . . .	93	Medford: 18 George Street, . .	Mixed, .	Burner of gas heater left open; accidental.
9,	Edward R. Van Wart, . . .	33	Boston: 369 Columbus Avenue, .	Mixed, .	Burner left open; suicide.
11,	F. J. Moses, . . .	60	Winthrop: 6 Irwin Street, . . .	Mixed, .	Burner of gas heater left open.
16,	David St. Clair Bonnell, . .	21	Bradford: 160 Elm Street, . . .	Water, .	Burner left open; accidental.

Fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1906.					
Dec. 23,	Harry Marks,	50	Boston: 66 Pleasant Street, . .	Mixed, .	Gas inhaled through rubber tube attached to fixture.
25,	Christian P. Mathison, . . .	30	South Boston: 260B Broadway, .	Water, .	Burner left open; accidental.
30,	Elizabeth McIntyre, . . .	28	Boston: 1081 Dorchester Avenue, .	Mixed, .	Gas escaped from defective fixture.

Non-fatal Cases.

1906.					
Jan. 4,	Charles Hafamann,	28	Boston: 661 Harrison Avenue, . .	Mixed, .	Leak in street main.
4,	Lillian Fountain,	16			
4,	Clara Bartella,	32			
12,	Washington Coombs,	52	Charlestown: 23 Sullivan Street, .	Coal, .	Burner of gas radiator left open.
Feb. 4,	Lillian Lambert,	-	Fall River: 72 Jepson Street, . .	Water, .	Burner left open; attempted suicide.
8,	Rosa Smith,	-	Fall River: 1317 Robeson Street, .	Water, .	Burner of gas radiator left open; accidental.
8,	Wm. Dixon,	-	Fall River: 305 Hamlet Street, . .	Water, .	Burner left open; attempted suicide.
8,	Margaret Trusedale,	22	Boston: 1281 Columbus Avenue, .	Mixed, .	Leak in street main.
8,	Minnie Trusedale,	18			
8,	Mildred Trusedale,	5			
8,	Mary Trusedale,	52			

11,	Edward Setell,	80	South Boston : 497 East Fourth Street,	Water, .	Burner of reading lamp left open ; accidental.
12,	Mrs. Thos. Monahan,	—	Roxbury : 6 Circuit Street,	Water, .	Burner left open.
14,	Martin Lawler,	47	{ Boston : 91 Eustis Street,	Coal, .	Burner left partially open ; accidental.
14,	Elizabeth Lawler,	41			
15,	Andrew Swansen,	—	Cambridge : 35 Hudson Street,	Mixed, .	Burner left partly open ; accidental.
15,	Mrs. John Greenwood,	—	Fall River : 101 Tecumseh Street,	Water, .	Burner left open ; accidental.
18,	Margaret Malloy,	50	Fall River : 176 Eagle Street,	Water, .	Burner left open ; accidental.
19,	George F. Holmes,	—	Boston : Falmouth House,	Coal, .	Gas inhaled through rubber tube attached to fixture.
19,	George Reardon,	—	Haverhill : 26 Howe Street,	Water, .	Burner left open.
19,	John Green,	42	Lowell : 29 Bridge Street,	Mixed, .	Burner left open ; accidental.
21,	Edward Risley,	32	Boston : 58 Eliot Street,	Mixed, .	Burner left open ; accidental.
March 12,	George Doherty,	63	Worcester : 190 Millbury Street,	Mixed, .	Gas from broken fixture.
29,	David Klein,	68	Boston : 1 Maywood Terrace,	Water, .	Gas inhaled through rubber tube attached to fixture.
April 2,	John J. Kernan,	—	Springfield : 596 Main Street,	Mixed, .	Gas heater became disconnected, allowing gas to escape.
4,	Sarah O'Neil,	20	{ South Boston : 724 East Seventh Street.	Water, .	Burner left open ; accidental.
4,	Ellen O'Neil,	22			
20,	Earl A. Milliken,	60	Worcester : 27 Mason Street,	Mixed, .	Burner left open ; accidental.
20,	Allen McDonald,	—	{ Roxbury : 228 Dudley Street,	Water, .	Burner left open ; accidental.
20,	Silas McDonald,	—			
20,	Joseph McKillen,	—			

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1906.					
April 21,	Michael Melville,	-	{ Fall River: 172 Branch Street, . . .	Water, .	Burner left open.
21,	Margaret Melville,	-			
23,	Wm. Robinson,	-	Fall River: 54 Garfield Street, . .	Water, .	Burner left open; attempted suicide.
24,	Adeline Everett,	18	Boston: 1 Hanson Street,	Mixed, .	Burner left open; attempted suicide.
30,	Michael Cannon,	40	{ Boston: Summer and Washington streets.	Mixed, .	While cutting and plugging gas main were overcome.
30,	John Donohue,	55			
May 31,	Mrs McArthur,	-	Malden: 19 Grove Street,	Mixed, .	Leak at the meter inlet connection.
June 14,	Julius Schneider,	-	Malden: 182 Bryant Street,	Mixed, .	Blew out the gas.
16,	Michael J. Sullivan,	50	Boston: 153 Cambridge Street, . .	Coal, .	Burner left open.
26,	Mrs. Oscar Pairo,	-	Lynn: 435 Summer Street,	Mixed, .	Gas inhaled through rubber tube attached to fixture.
30,	Robert Chisholm,	-	{ Springfield: Pearl and Salem streets,	Mixed, .	Overcome while installing a meter.
30,	E. A. White,	-			
July 6,	Nora Carney,	-	Cambridge: 1800 Massachusetts Avenue.	Mixed, .	Burner left open; accidental.
15,	Engla Olsen,	-	Lowell: 618 Beacon Street,	Mixed, .	Burned by explosion of gas.
19,	Napoleon Langlois,	-	{ Fall River: 37 Park Street,	Water, .	Overcome while attempting to cut off a gas service.
19,	Thomas Smith,	-			
22,	Charles Riddell,	42	Boston: 1275 Columbus Avenue, . .	Mixed, .	Burner left open; attempted suicide.

28,	Mrs. Margaret Flannagan,	45	Lowell: 23 Kirk Street,	Mixed.	Burner left open; attempted suicide.
Aug. 3,	George F. McMillan,	36	Boston: 21 Warrenton Street,	Mixed.	While removing gas pipe was overcome.
17,	Mrs. Kate Calnin,	50	Lowell: 211 Middlesex Street,	Mixed.	Burner left open; accidental.
17,	Mrs. Mary Way,	58			
21,	Alphonse Landalot,	-	New Bedford: 52 Delano Street,	Mixed.	Plug removed from end of gas pipe; attempted suicide.
Sept. 13,	Thomas McKenna,	19	Boston: 23 Munroe Street,	Water.	Burner left open; accidental.
18,	Mrs. Wilkinson,	-	Lawrence: Hampton Street,	Mixed.	Gas inhaled through rubber tube attached to fixture.
21,	J. B. Burns,	-	Lowell: corner Rogers Street and Butman Road.	Mixed.	Burned by explosion.
27,	Jennie Maitland,	-	Fall River,	Water.	Burner left open; accidental.
27,	Mary J. Maltland,	-			
Oct. 1,	Mary Foy,	60	Lowell: 115 Andrews Street,	Mixed.	Burner of gas stove left open.
15,	Daniel Burns,	60	Boston: 382 Hanover Street,	Coal.	Burner left open; accidental.
19,	William Grant,	77	Boston: 28 Somerset Street,	Coal.	Burner left open.
23,	William Calkins,	47	Boston: 159 Shawmut Avenue,	Mixed.	Gas inhaled through rubber gas tube attached to fixture.
Nov. 10,	Wm. J. O'Donnell,	-	Lowell: 1370 Middlesex Street,	Mixed.	Gas inhaled through rubber tube attached to fixture.
11,	Mrs. Sarah Shatz,	38	Boston: 102 Poplar Street,	Coal.	Gas from broken fixture.
15,	Harry Daw,	-	Woburn: 14 Court Street,	Coal.	Burner left open; accidental.
18,	Wilfred Taylor,	-	Fall River: 211 Rodman Street,	Water.	Defective valve on gas stove.
18,	Mrs. Taylor,	-			
18,	Wm. Dunn,	-	Springfield: 91 Worthington Street,	Mixed.	Burner left open; accidental.

Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
1906.					
Nov. 20,	Wm. Hannahan, . . .	-	Lowell: 22 Floyd Street, . . .	Mixed, .	Burner left open; attempted suicide.
22,	Annie Rossa, . . .	-	Gardner: 191 Vernon Street, . . .	Water, .	Burner left open; accidental.
24,	Wm. Parks, . . .	23	Boston: 30 Carver Street, . . .	Mixed, .	Burner left open; accidental.
Dec. 1,	Mabel McKenna, . . .	30	Lynn: 114 Franklin Street, . . .	Mixed, .	Burner of gas heater left open.
5,	Albert Lifford, . . .	45	Cambridge: 359 Western Avenue, . . .	Mixed, .	Burner left open; accidental.
7,	George Gilbert, . . .	-	Everett: 151 Broadway, . . .	-	Gas from leak at the meter.
9,	Zalec Wolodorsky, . . .	36	Boston: 31 Billerica Street, . . .	Mixed, .	Burner left partly open; accidental.
10,	Richard Hansen, . . .	33	} Boston: 45 Clarence Street, . . .	Water, .	Burner left open; accidental.
10,	Alexander Schuler, . . .	60			
10,	Mary Latman, . . .	26	Worcester: 249 Lincoln Street, . . .	Mixed, .	Gas escaped through defective rubber tube.
12,	Dennis Dryden, . . .	-	} Haverhill: 25 Arch Street, . . .	Water, .	Overcome while setting a meter.
12,	Edward Regan, . . .	-			
12,	Emil La Frame, . . .	62	Boston: 362 Tremont Street, . . .	Mixed, .	Burner left open; accidental.
13,	Mrs. Selmar E. Bubbe, . . .	35	Boston: 201 West Springfield Street, . . .	Mixed, .	Burner of gas radiator left open; accidental.
19,	James Marble, . . .	75	Lynn: 15 Shepard Street, . . .	Mixed, .	Burner of radiator left open; attempted suicide.
20,	Wm. McNaughton, . . .	-	Fall River: 71 Crescent Street, . . .	Water, .	While making connection to service pipe was overcome.
26,	Frank Topp, . . .	23	Boston: 21 Green Street, . . .	Mixed, .	Burner left open; accidental.

29,	Maurice Freedman, . . .	-	Lawrence: 122 Valley Street, . .	Mixed, .	Burner left open; accidental.
30,	George F. Phillips, . . .	-			
30,	Mrs. George F. Phillips, .	-			
30,	John Phillips, . . .	-	Boston: 1681 Dorchester Avenue, .		
30,	Thomas Phillips, . . .	-		Mixed, .	Burner left open, fixture defective; accidental.

ELECTRICITY.
Fatal Cases.

Date.	NAME.	Age.	City or Town.	Remarks.
1906.				
Jan. 6,	Johann Grünburg, .	-	Beverly: Elliott Street, . . .	While cutting off gypsy moth nests from a tree his cutter came in contact with live electric light wire.
March 9,	Negretto Guerano, .	-	Plymouth: corner Cherry Street and Standish Avenue.	Came in careless contact with live electric light wire overhanging sidewalk and weighted down with sleet or snow.
9,	Samuel Bronstein, .	25	Chelsea: corner Hurd and Spruce streets.	Came in contact, in the street, with a broken telephone wire which was charged from an electric light wire.
9,	Jacob Wencor, . .	40		Current from electric light wire during sleet storm.
9,	Guy Cowperthwaite, .	50	Salem: corner Mill and Canal streets,	Lineman; working in tree made contact with 2,400-volt circuit.
May 22,	Laughlin McDonald, .	28	Sharon: junction Pond, Depot and Billings streets.	Came in contact with a loose wire crossed with a live electric light wire.
June 18,	Maurice Galvin, . .	-	Belmont: Huron Avenue, . . .	While climbing down a tree which he had been trimming came in contact with live electric light wire.
18,	Felix Soucy, . . .	27	Lawrence: Common Street, . .	Telephone lineman; while at his work came in contact with live electric light wire on same pole.
July 16,	Terrence Redmond, .	-	Canton: Washington Street, . .	

Fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Remarks.
1906.				
July 17,	Mrs. Lizzie Dondis,	26	Fall River: 156 George Street,	Came in contact with a loose telephone wire crossed with a live electric light wire.
30,	Augustus Fredericksen,	20	Malden: High School Annex,	Came in contact with live electric light wire while changing gas pipes which were near the wire.
Aug. 2,	Martin McNulty,	21	Fitchburg: Boston and Maine bridge,	Grasped a live electric light wire running near a bridge abutment over which he was climbing.
10,	Thomas McPartland,	25	Leominster: Merriam Avenue,	Street railway lineman; killed by crossing railway wire with electric light wire on same pole.
12,	Wm. H. Furdon,	25	Newton: Washington Street,	Police man; killed while attempting to remove from the sidewalk a hanging telephone wire crossed with an electric light wire.
14,	Herbert B. Smith,	35	East Boston: 4 Central Square,	Electric light lineman; killed while working on pole; probably came in circuit with a commercial line and the standpipe carrying underground cables.
14,	Richard H. Harpes,	45	Cambridge: 158 Massachusetts Avenue.	Killed by shock while standing in water and trying to shut off the current.
Oct. 7,	John W. Cody,	13	Salem: Phillips Street,	Grasped a live electric light wire broken by a storm and overhanging the street.
9,	Wm. Lynn,	25	Revere: Crescent Avenue and Summer Street.	Came in contact with live electric light wire broken by a storm and overhanging the street.
13,	Edson E. Pollard,	35	Danvers: Locust Street,	Came in contact with live electric light wire while working on a pole.
Nov. 22,	David H. Davis,	39	Winchendon,	Telephone lineman; injured internally by shock from electric light wire while at his work.

Non-fatal Cases.

1906.				
Feb. 12,	John White,	-	Cohasset,	Telephone lineman; injured by bringing telephone wire in contact with live electric light wire.
25,	Daniel Arnold,	17	Medford: corner Salem and Paris streets.	Took hold of arc lamp cable, receiving shock and burns.

March 9,	Stephen Murphy,	-	Salem: corner Mill and Canal streets,	Received slight shock by coming in contact with live wire.
31,	Robert Randall,	12	Dorchester: 20 Tremlett Street,	Climbed a telephone pole and came in contact with live electric light wire, causing him to fall to the ground; received slight burns.
April 29,	Charles Williams,	14	Holyoke: 70 Pearl Street,	Climbed a telephone pole and came in contact with live electric light wire; received slight burns and other injuries from falling to the ground.
June 5,	Fred Burns,	-	Haverhill: Sargents Square,	Telephone lineman; left hand burned while throwing a hand line over an electric light wire.
11,	Daniel McDonald,	-	Haverhill: Walnut Square,	Telephone lineman; arm burned while passing up between electric light wires.
13,	Edwin D. Maybury,	-	Brockton: electric light station,	Received slight burn on toe by stepping on live electric light wire while working at switch-board.
July 4,	Bert Dawson,	-	Newburyport,	Slightly burned by contact with live electric light wire.
17,	Joseph Camara,	23	Fall River: George Street,	Received slight burns by taking hold of a telephone wire crossed with live electric light wire.
17,	Mary Camara,	22		
17,	Antone Camara,	24		
Aug 6,	Albert Anderson,	-	Boston: 55 Chatham Street,	While standing on a step-ladder installing a transformer came in contact with live electric light wire, shock from which threw him to the ground; received scalp wounds and rendered unconscious by fall.
7,	Wallace C. Woodward,	-	Taunton: Broadway,	Telephone lineman; hurt by fall from roof of building. Claimed that fall was due to shock from telephone wire crossing electric light wire.
24,	Arthur Gray,	-	Springfield: corner Mill and Locust streets,	While at work on a pole received a shock from a live wire, which threw him to the ground.
Sept. 18,	J. F. Foley,	-	Boston: 45 Utica Street,	Electric light lineman; slight injury by fall and burns from shock while on pole.
25,	Frank O'Loughlin,	9	Lowell: Newhall Street,	Rendered unconscious by shock from electric light wire overhanging sidewalk.

GAS COMPANIES.

The following table shows the corporate names and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1905. Unless otherwise noted the par value of each share is \$100:—

CORPORATE NAME.	Localities Supplied.	Popula- tion.	Capital.
Adams Gas Light Co.,	Adams,	12,486	\$17,300
Amesbury & Salisbury Gas Co.,	Amesbury,	8,840	60,000
	Salisbury,	1,622	—
Amherst Gas Co.,	Amherst,	5,313	60,000
Arlington Gas Light Co.,	Arlington,	9,668	95,000
	Belmont,	4,360	—
	Winchester,	8,242	—
Athol Gas & Electric Co.,	Athol,	7,197	50,000
Attleboro Gas Light Company Cor- poration,	Attleborough,	12,702	46,400
Barre Acetylene Gas Co.,	Barre,	2,558	7,200 ¹
Bernardston Acetylene Light Co., ²	Bernardston,	769	2,200
Beverly Gas & Electric Co.,	Beverly,	15,223	194,000
Boston Consolidated Gas Co.,	Boston,	504,063	15,124,600
	Brookline,	23,436	—
	Milton,	7,054	—
Brockton Gas Light Co.,	Brockton,	47,794	390,000
Cambridge Gas Light Co.,	Cambridge,	97,434	1,000,000
	Somerville (in part),	38,508 ³	—
Charlestown Gas & Electric Co.,	Charlestown,	39,983	500,000 ¹
	Somerville (in part),	30,764 ³	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	37,389	300,000
Chicopee Gas Light Co.,	Chicopee,	20,191	92,500
Citizens' Gas, Electric & Power Co.,	Nantucket,	2,930	26,000
Citizens' Gas Light Co.,	Quincy,	28,076	33,000
Clinton Gas Light Co.,	Clinton,	13,105	123,000 ⁴
Cottage City Gas & Electric Light Co.,	Cottage City,	1,138	25,000
Danvers Gas Light Co.,	Danvers,	9,063	20,000 ¹
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	7,774	80,000 ¹
	Hyde Park,	14,510	—
East Boston Gas Co.,	Boston (East Boston),	51,334	220,000 ⁵
Easthampton Gas Co.,	Easthampton,	6,808	30,000
Fall River Gas Works Co.,	Fall River,	105,762	635,000
Fitchburg Gas & Electric Light Co.,	Fitchburg,	33,021	385,000 ¹
Framingham Gas, Fuel & Power Co.,	Framingham,	11,548	75,000
Gardner Gas, Fuel & Light Co.,	Gardner,	12,012	26,200
Georgetown Gas Co.,	Georgetown,	1,840	10,000
Gloucester Gas Light Co.,	Gloucester,	26,011	150,000 ¹
Greenfield Gas Light Co.,	Greenfield,	9,156	50,000 ¹
Hadley Gas Co., ²	Hadley,	1,895	950 ⁵
Hatfield Gas Co.,	Hatfield,	1,779	4,600 ¹
Haverhill Gas Light Co.,	Haverhill,	37,830	75,000 ¹

¹ Par value \$50.³ Estimated.⁵ Par value \$25.² Unincorporated.⁴ Par value \$500.

CORPORATE NAME.	Localities Supplied.	Population	Capital.
Ipswich Gas Light Co.,	Ipswich,	5,205	\$16,000
Lawrence Gas Co.,	Lawrence,	70,050	1,000,000
	Methuen,	8,676	—
	North Andover,	4,614	—
	Andover,	6,632	—
Leominster Gas Light Co.,	Leominster,	14,297	50,000
Lexington Gas & Electric Co.,	Lexington,	4,530	40,000
Lowell Gas Light Co.,	Lowell,	94,889	1,000,000
	Dracut,	3,537	—
	Tewksbury,	4,415	—
	Chelmsford,	4,254	—
Lynn Gas & Electric Co.,	Lynn,	77,042	805,000
	Swampscott,	5,141	—
	Saugus,	6,253	—
Malden & Melrose Gas Light Co.,	Malden,	38,037	607,500
	Melrose,	14,295	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Marblehead Gas & Electric Light Co.,	Marblehead,	7,209	20,000
Marion Gas Co.,	Marion,	1,029	14,000
Marlborough-Hudson Gas Co.,	Marlborough,	14,073	130,000
	Hudson,	6,217	—
Milford Gas Light Co.,	Milford,	12,105	72,300
	Hopedale,	2,048	—
Natick Gas Light Co.,	Natick,	9,609	35,000
New Bedford Gas & Edison Light Co.,	New Bedford,	74,362	845,000
Newburyport Gas & Electric Co.,	Newburyport,	14,675	285,000
Newton & Watertown Gas Light Co.,	Newton,	36,827	300,000
	Watertown,	11,258	—
	Wellesley,	6,189	—
	Weston,	2,091	—
North Adams Gas Light Co.,	North Adams,	22,150	100,000
Northampton Gas Light Co.,	Northampton,	19,957	100,000 ¹
North Attleborough Gas Light Co.,	North Attleborough,	7,878	68,100
	Wrentham,	1,428	—
Northfield Acetylene Gas Light Co., ²	Northfield,	2,017	— ³
Norwood Gas Light Co.,	Norwood,	6,731	12,000
People's Gas & Electric Co., of Stoneham,	Stoneham,	6,332	10,000
	Reading,	5,682	—
Pittsfield Coal Gas Co.,	Pittsfield,	25,001	250,000
	Dalton,	3,122	—
Plymouth Gas Light Co.,	Plymouth,	11,119	40,000
Salem Gas Light Co.,	Salem,	37,627	349,600
	Peabody,	13,098	—
Southbridge Gas & Electric Co.,	Southbridge,	11,000	50,000 ⁴
South Deerfield Gas Co., ²	South Deerfield,	752 ⁵	4,400 ⁴
South Hadley Gas Co.,	South Hadley,	5,054	5,000
Spencer Gas Co.,	Spencer,	7,121	85,000
Springfield Gas Light Co.,	Springfield,	73,540	770,900
	West Springfield,	8,101	—
	Longmeadow,	964	—
	Agawam,	2,795	—
	Ludlow,	3,881	—
Stoughton Gas & Electric Co.,	Stoughton,	5,969	24,000
Suburban Gas & Electric Co.,	Revere,	12,659	453,000
	Winthrop,	7,034	—
Sunderland Gas Co., ²	Sunderland,	910	2,800 ⁴
Taunton Gas Light Co.,	Taunton,	30,967	160,000 ⁴

¹ Par value, \$25.³ Capital invested, \$3,265.⁵ Estimated.² Unincorporated.⁴ Par value, \$50.

CORPORATE NAME.	Localities Supplied.	Popula- tion.	Capital.
Vineyard Haven Gas & Electric Light Co.,	Vineyard Haven,	1,053 ¹	\$5,000
Waltham Gas Light Co.,	Waltham,	26,282	324,700
Webster Electric Co.,	Webster,	10,018	95,000
	Dudley,	3,818	—
Williamstown Gas Co.,	Williamstown,	4,425	20,000
Woburn Gas Light Co.,	Woburn,	14,402	45,100
Worcester County Gas Co.,	Brookfield,	2,388	85,000
	Leicester,	3,414	—
	North Brookfield,	2,617	—
	West Brookfield,	1,384	—
Worcester Gas Light Co.,	Worcester,	128,135	800,000

¹ Estimated.

The town of Ware is supplied with gas by the Otis Company, a local manufacturing corporation, and Thomas G. Sadler supplied gas in South Attleborough.

The companies in Adams, Amherst, Athol, Beverly, Brookline and the Brighton district of Boston, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, Nantucket, New Bedford, Newburyport, Newton, North Adams, Revere, Southbridge, Spencer, Stoughton, Waltham, Webster and Williamstown supplied electric light.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	14	13	\$16,900
Amesbury,	7	7	60,000
Amherst,	61	58	58,900
Arlington,	7	7	95,000
Athol,	11	9	33,300
Attleboro,	25	22	43,500
Barre,	3	3	7,200
Barnardston, ¹	12	12	2,200
Beverly,	46	45	192,700
Boston,	15	15	15,124,600
Brockton,	47	43	378,400
Cambridge,	564	495	893,000
Charlestown,	296	267	446,450
Chelsea,	10	10	300,000
Chicopee,	5	1	2,500
Citizens' (Nantucket),	75	74	25,500

¹ Unincorporated.

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Citizens' (Quincy),	6	6	\$33,000
Clinton,	6	6	123,000
Cottage City,	3	3	25,000
Danvers,	6	6	20,000
Dedham,	13	7	2,400
East Boston,	19	16	217,975
Easthampton,	40	37	24,400
Fall River,	290	266	593,000
Fitchburg,	93	85	548,350
Frammingham,	12	12	75,000
Gardner,	13	12	22,200
Georgetown,	5	5	10,000
Gloucester,	138	129	144,750
Greenfield,	32	23	43,800
Hadley, ¹	19	18	900
Hatfield,	19	18	4,550
Haverhill,	5	3	74,900
Ipswich,	13	13	16,000
Lawrence,	390	349	878,900
Leominster,	22	17	49,100
Lexington,	7	7	40,000
Lowell,	519	439	884,500
Lynn,	224	209	778,200
Malden,	142	49	153,500
Marblehead,	35	31	19,350
Marion,	18	17	12,500
Marlborough,	4	4	130,000
Milford,	57	49	70,400
Natick,	16	16	35,000
New Bedford,	428	372	746,900
Newburyport,	11	11	285,000
Newton,	5	5	300,000
North Adams,	35	31	97,400
Northampton,	54	41	61,600
North Attleborough,	40	37	66,900
Norwood,	5	4	9,400
People's (Stoneham),	6	5	9,000
Pittsfield,	82	69	236,000
Plymouth,	38	34	33,600
Salem,	198	179	325,500
Southbridge,	69	66	48,550
South Deerfield, ¹	11	11	4,400
South Hadley,	25	25	5,000
Spencer,	7	7	85,000
Springfield,	250	83	221,900
Stoughton,	7	7	24,000
Suburban,	121	32	69,200
Sunderland, ¹	18	17	2,700
Taunton,	153	147	151,850
Vineyard Haven,	10	10	5,000
Waltham,	10	10	324,700
Webster,	55	53	81,500
Williamstown,	19	17	19,000
Woburn,	39	38	44,600
Worcester County,	7	7	85,000
Worcester,	237	213	728,100

¹ Unincorporated.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1905.	1906.
INCOME:—		
For gas sold by meter,	\$7,764,507 73	\$8,263,869 11
For gas supplied to public lamps,	198,228 64	213,870 39
For gas sold to other companies,	1,159,087 08	193,701 74
From sales of coke,	535,734 23	384,701 25
sales of tar,	162,346 92	134,484 12
sales of ammoniacal liquor,	41,115 32	42,289 39
rent of meters,	5,228 12	5,610 20
rent of gas stoves and engines,	191 44	155 89
rent of gas lamps,	2,326 89	2,023 79
public lamps other than gas lamps,	16,908 51	16,215 74
other sources,	—	25 00
Total,	\$9,885,674 88	\$9,256,946 62
EXPENSES:—		
1. Coals,	\$1,623,021 36	\$1,424,982 46
2. Enrichers,	694,856 30	650,596 01
3. Purifying materials,	72,828 93	85,051 09
4. Water,	28,009 89	28,410 73
5. Wages at works,	673,429 45	645,372 58
6. Repairs and maintenance of works,	381,432 46	400,186 75
7. Apparatus and machinery,	37,527 22	51,750 54
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	291,614 95	363,801 13
9. Repairs, renewals and maintenance of mains and service pipes,	305,959 25	287,304 11
10. Distribution tools and appliances,	47,974 94	52,719 03
11. Repairs and renewals of meters,	149,120 22	174,807 70
12. Gas stove fixing, repairs, etc.,	74,595 59	81,224 93
13. Lighting and repairing (gas lamps only),	26,364 10	42,729 52
14. Lighting and repairing, and materials used for other lamps,	16,430 84	22,746 06
15. Directors' allowances,	13,626 41	13,815 81
16. Salaries of officers,	164,943 48	191,767 89
17. General salaries,	231,881 64	253,156 08
18. Rent of offices,	34,811 00	29,165 17
19. General office expenses,	197,798 39	187,623 75
20. Taxes,	507,170 98	581,596 31
21. Insurance,	41,467 07	39,846 57
22. Law expenses,	57,350 17	54,362 70
23. Claims,	20,979 14	25,188 96
24. Bad debts,	9,235 60	10,394 57
25. Incidental expenses,	5,955 05	12,972 07
26. Gas bought,	1,438,145 25	720,366 22
Total,	\$7,146,529 68	\$6,431,938 74
Leaving an apparent profit on their gas business of	\$2,739,145 20	\$2,825,007 88
They have also received for interest, etc.,	34,676 88	25,171 05
for rents, etc.,	498,328 98	158,741 09
as profits from electric lighting,	634,690 18	666,710 26
Making a total of	\$3,906,841 24	\$3,675,630 28
From these receipts should be deducted:—		
Interest on bonds and loans,	\$509,622 31	\$213,210 21
Dividends,	1,864,701 50	2,450,671 00
Other items,	972,088 71	639,414 29
	\$3,346,412 52	\$3,303,295 50
Leaving a surplus for the year of	\$560,428 72	\$372,334 78

Five¹ of the companies appear not to have earned expenses, and twenty-five² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$499,361.38. The receipts from sales for public lamps have increased by \$15,641.75.

In Appendix A will be found, under date of June 30, 1906, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1905 show the following facts:—

	JUNE 30.	
	1905.	1906.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$39,645,464 36	\$42,253,245 34
Cash on hand,	852,447 04	684,060 77
Due for gas,	545,641 66	628,359 80
Other accounts due,	225,577 50	261,640 14
Materials, etc.,	1,550,033 46	1,766,731 01
Notes receivable,	94,154 50	84,599 53
Investments, etc.,	607,864 66	587,863 81
Electric assets,	5,120,789 49	5,844,054 03
	\$48,641,972 67	\$52,110,554 43
LIABILITIES:—		
Capital stock,	\$27,783,404 36	\$28,990,615 99
Bonds,	1,314,800 00	1,424,800 00
Notes payable,	2,847,938 30	3,802,565 36
Unpaid bills,	641,148 88	703,650 67
Unpaid dividends,	43,644 25	50,433 50
Deposits,	259,448 88	279,471 51
Interest due and unpaid,	1,385 00	3,907 12
Interest accrued but not due,	29,196 55	23,860 81
Other items,	10,209,711 47	10,694,800 61
	\$43,130,677 69	\$45,974,105 57
Reserved and depreciation funds,	493,349 67	749,534 31
	\$43,624,027 36	\$46,723,639 88
Surplus,	5,017,945 31	5,386,914 55
	\$48,641,972 67	\$52,110,554 43

¹ Ten last year.² Twenty-six last year.

Of these companies : —

	JUNE 30.	
	1905.	1906.
63 ¹ show an aggregate surplus of	\$5,129,838 77	\$5,500,243 17
10 ² show an aggregate deficit of	111,893 46	113,328 62
Leaving total net surplus, as shown above,	\$5,017,945 31	\$5,386,914 55
Which, added to reserves carried as liabilities, . .	493,349 67	749,534 31
Would show an actual surplus of	\$5,511,294 98	\$6,136,448 86
Equivalent to a per cent. on capital of about . .	20	21

¹ Seventy in 1905.

² Eleven in 1905.

The following table shows the total valuation of the property of each company, as assessed by the local assessors : —

COMPANY.	Assessed. Value.	COMPANY.	Assessed Value.
Adams,	\$34,400	Malden,	\$742,450
Amesbury,	53,800	Marblehead,	11,000
Amherst,	25,250	Marion,	8,200
Arlington,	54,829	Marlborough,	146,280
Athol,	40,000	Milford,	73,400
Attleboro,	107,700	Natick,	26,625
Barre,	3,950	New Bedford,	811,625
Barnardston,	500	Newburyport,	201,200
Beverly,	163,075	Newton,	668,350
Boston,	15,057,000	North Adams,	280,000
Brockton,	342,300	Northampton,	106,200
Cambridge,	1,796,000	North Attleborough,	62,050
Charlestown,	824,000	Northfield,	2,000
Chelsea,	379,150	Norwood,	36,600
Chicopee,	104,000	Otis Co. (Ware),	14,700
Citizens' (Nantucket),	20,250	People's (Stoneham),	5,000
Citizens' (Quincy),	36,300	Pittsfield,	214,000
Clinton,	86,300	Plymouth,	24,450
Cottage City,	20,000	Sadler, T. G. (South Attle-	
Danvers,	19,000	borough),	1,000
Dedham,	69,450	Salem,	438,900
East Boston,	315,400	Southbridge,	57,500
Easthampton,	32,000	South Deerfield,	1,500
Fall River,	844,950	South Hadley,	2,100
Fitchburg,	432,775	Spencer,	34,000
Framingham,	36,900	Springfield,	1,238,000
Gardner,	24,500	Stoughton,	20,000
Georgetown,	4,000	Suburban,	545,272
Gloucester,	152,100	Sunderland,	250
Greenfield,	32,000	Taunton,	142,000
Hadley,	765	Vineyard Haven,	4,400
Hatfield,	375	Waltham,	500,000
Haverhill,	355,200	Webster,	89,300
Ipswich,	19,100	Williamstown,	28,000
Lawrence,	1,285,400	Woburn,	57,500
Leominster,	60,300	Worcester County,	9,500
Lexington,	22,500	Worcester,	1,480,700
Lowell,	1,708,317		
Lynn,	1,302,500		
			\$33,950,388

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned: —

Amherst,	\$24,100	Newton,	\$93,983
Beverly,	97,675	Southbridge,	35,000
Citizens' (Nantucket),	13,100	Spencer,	6,400
Clinton,	47,500	Suburban (Revere),	354,560
Easthampton,	9,000	Webster,	52,000
Fitchburg,	264,360	Williamstown,	6,000
Lawrence,	359,400		
Lexington,	16,700	Total,	\$1,788,123
Lynn,	408,350		

The value of the gas plants as assessed by the local assessors is then, in round numbers, approximately \$30,000,000, as there are electric plants at Adams, Athol, the Brighton district of Boston, Charlestown, Chelsea, Cottage City, New Bedford, Newburyport, North Adams, Stoughton and Waltham which are not given in the last table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments: —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$270 00	\$0 0248
Amesbury,	791 14	0720
Amherst,	258 20	3676
Arlington,	996 27	0602
Athol,	288 14	0379
Attleboro,	1,615 25	0525
Barre,	125 16	1 1863
Beverly,	2,009 74	0598
Boston,	264,000 00	0675
Brockton,	5,619 64	0511
Cambridge,	33,612 57	0717
Charlestown,	13,587 23	0714
Chelsea,	4,305 24	0563
Chicopee,	1,843 80	0640
Citizens' (Nantucket),	153 93	0508
Citizens' (Quincy),	679 13	0688
Clinton,	839 12	0564
Cottage City,	188 51	0432
Danvers,	329 94	0741
Dedham,	1,433 37	0474
East Boston,	5,100 00	0423
Easthampton,	344 29	0499

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Fall River,	\$24,000 00	\$0 0646
Fitchburg,	3,598 00	0728
Framingham,	318 21	0234
Gardner,	620 18	0813
Georgetown,	5 00	0787
Gloucester,	4,862 48	0992
Greenfield,	739 67	1041
Hadley,	12 79	9017
Hatfield,	12 31	1218
Haverhill,	6,726 53	0394
Ipswich,	333 52	0596
Lawrence,	19,341 04	0666
Leominster,	1,192 53	0882
Lexington,	118 32	1518
Lowell,	39,882 46	0788
Lynn,	10,692 78	0261
Malden,	11,062 62	0610
Marblehead,	190 92	0392
Marion,	98 11	4498
Marlborough,	2,899 36	1154
Milford,	1,825 26	1317
Natick,	569 38	0523
New Bedford,	19,474 44	0998
Newburyport,	2,015 48	0789
Newton,	7,864 51	0459
North Adams,	2,504 49	0395
Northampton,	2,437 10	0606
North Attleborough,	1,818 70	0778
Northfield,	34 48	7748
Norwood,	656 42	0568
Otis Co. (Ware),	298 79	0494
People's (Stoneham),	9 26	0024
Pittsfield,	4,218 68	0631
Plymouth,	437 76	0561
Sadler, T. G. (South Attleborough),	16 10	3096
Salem,	11,853 64	1180
Southbridge,	381 98	0748
South Deerfield,	32 15	4045
South Hadley,	98 20	8505
Spencer,	449 14	0417
Springfield,	17,261 16	0526
Stoughton,	223 24	2746
Suburban (Revere),	3,978 90	1129
Sunderland,	4 42	1681
Taunton,	4,906 55	0641
Vineyard Haven,	65 56	4162
Waltham,	3,160 09	0440
Webster,	328 21	0354
Williamstown,	268 61	0525
Woburn,	1,601 33	1117
Worcester County,	81 03	0288
Worcester,	27,623 75	0621
	\$581,596 31	

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$581,596.31, an average of 6.5 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$74,527.83 in the total, and an increase of one and six-tenths of a cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table: —

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	12	\$2,076 00	—
Amesbury,	— ¹	—	—
Amherst,	6	3,600 00	—
Arlington,	— ¹	—	—
Athol,	6	3,000 00	—
Attleboro,	12	5,568 00	\$0 1811
Barre,	— ¹	—	—
Barnardston,	— ¹	—	—
Beverly,	12	23,280 00	—
Boston,	8	1,209,968 00	—
Brockton,	5	19,500 00	1775
Cambridge,	10	88,000 00	1878
Charlestown,	10	50,000 00	—
Chelsea,	10	30,000 00	—
Chicopee,	4 ¹ / ₂	3,125 00	1085
Citizens' (Nantucket),	— ¹	—	—
Citizens' (Quincy),	— ¹	—	—
Clinton,	5	5,750 00	—
Cottage City,	3	750 00	—
Danvers,	3	600 00	1348
Dedham,	4	3,200 00	1058
East Boston,	10	22,000 00	1824
Easthampton,	6	1,800 00	—
Fall River,	10	63,500 00	1708
Fitchburg,	9	34,650 00	—
Framingham,	— ¹	—	—
Gardner,	— ¹	—	—
Georgetown,	— ¹	—	—
Gloucester,	8 ²	12,000 00	3060
Greenfield,	6 ³	120 00	0169
Hadley,	— ¹	—	—
Hatfield,	— ¹	—	—
Haverhill,	— ¹	—	—
Ipswich,	6	960 00	1716
Lawrence,	6	60,000 00	—
Leominster,	— ¹	—	—
Lexington,	— ¹	—	—
Lowell,	10	100,000 00	1976
Lynn,	30 ⁴	235,750 00	—
Malden,	3	18,225 00	1005
Marblehead,	— ¹	—	—
Marion,	— ¹	—	—

¹ No dividends declared.

² An additional dividend of two per cent., or \$3,000, was declared on wharf property.

³ On preferred stock only (\$2,000).

⁴ Five per cent. on \$690,000; twenty-five per cent. on \$805,000.

COMPANY.	Rate Per Cent.	Amount of Dividends.	Amount per Thousand sold.
Marlborough,	6	\$7,800 00	\$0 3105
Milford,	7 $\frac{1}{2}$	5,422 50	3912
Natick,	4 $\frac{1}{2}$	1,400 00	1285
New Bedford,	10	84,500 00	—
Newburyport,	5 ¹	10,625 00	—
Newton,	8	24,000 00	—
North Adams,	8	8,000 00	—
Northampton,	8	8,000 00	1988
North Attleborough,	8	5,448 00	2331
Norwood,	— ²	—	—
People's (Stoneham),	— ²	—	—
Pittsfield,	7 $\frac{1}{4}$ ³	15,000 00	2243
Plymouth,	4 ⁴	1,600 00	2049
Salem,	8	27,968 00	2785
Southbridge,	5	2,500 00	—
South Deerfield,	— ²	—	—
South Hadley,	5	250 00	2165
Spencer,	— ²	—	—
Springfield,	10 ⁴	71,635 00	2182
Stoughton,	— ²	—	—
Suburban (Revere),	7	31,710 00	—
Sunderland,	— ²	—	—
Taunton,	10	16,000 00	2090
Vineyard Haven,	— ²	—	—
Waltham,	10 ⁵	30,220 00	—
Webster,	— ⁶	5,362 50	—
Williamstown,	6	1,200 00	—
Woburn,	8	3,608 00	2516
Worcester County,	— ²	—	—
Worcester,	11	88,000 00	1979
		\$2,443,821 00	

¹ Two and one-half per cent. on \$140,000; two and one-half per cent. on \$285,000.

² No dividends declared.

³ Six per cent. on \$190,000; 1.44 per cent. on \$250,000.

⁴ Two and one-half per cent. on \$699,700; five per cent. on \$700,000; two and one-half per cent. on \$765,700.

⁵ Two and one-half per cent. on \$234,700; seven and one half per cent. on \$324,700.

⁶ Three-quarters of one per cent. on \$15,000; three per cent. on \$80,000; three per cent. on \$95,000.

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1906 : —

Adams.	Danvers.	Southbridge.
Arlington.	Dedham.	Springfield.
Boston.	Easthampton.	Taunton.
Brockton.	Fall River.	Waltham.
Cambridge.	Malden.	Webster.
Charlestown.	New Bedford.	Williamstown.
Chelsea.	Newton.	Worcester.
Cottage City.	Northampton.	

The following pages show the prices charged by the several companies June 30, 1906, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1905 and 1906 : —

COMPANY.	Gross Price.	REMARKS.	Average Price 1904-1906.	Average Price 1904-1906.
Adams,	\$1 70	\$1.70 to \$1, according to consumption, with 10 per cent. discount if paid before the 10th of the month,	\$1 28	\$1 38
Amesbury,	2 00	Discount 50 cents per M for fuel purposes,	1 51	1 52
Amherst,	6 00	For payment on or before the 10th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Fuel gas \$4 per M; if over 1,000 feet, \$3 per M with discounts same as for lighting. Oil gas with 5 to 8 per cent. of air,	4 04	4 44
Arlington,	1 80	15 cents discount per M on bills of \$1 to \$2 per month; 25 cents on bills of \$2 to \$4; 35 cents on bills of \$4 to \$10; 45 cents on bills of \$10 to \$30; 50 cents on bills of over \$30, if paid before the 10th of the month,	1 59	1 64
Athol,	3 00	Discounts: 50 cents per M if bill is paid within 10 days; 10 to 50 per cent. additional to large consumers; 50 per cent. for gas for cooking,	1 85	1 88
Attleboro,	1 70	Discount 30 cents per M if paid on or before the 16th of the month,	1 41	1 41
Barre,	15 00	\$12.50 to one large customer; acetylene gas,	14 33	15 00
Barnardston,	15 00	Acetylene gas,	14 98	-
Beverly,	1 50	Discount 20 cents per M on all bills paid on or before the 15th of the month,	1 32	1 32
Boston Consolidated,	1 90	Special rates for gas used for power; discount of 15.7 cents per M to city of Boston,	92.1	99.9
Brockton,	1 45	Discount 20 cents per M on all bills paid on or before the 10th of the month,	1 25	1 30
Cambridge,	1 10	Discount 20 cents per M if paid within 10 days from date of bill,	95.9	1 01
Charlestown,	1 00	Discount 10 cents per M if paid in 10 days,	95.6	1 01
Chelsea,	1 10	Discount 10 cents per M on bills paid on or before the 15th of the month,	1 08	1 16
Chicopee,	1 70	Discounts: 20 cents per M to 1,900 feet; 25 cents per M to 2,900 feet; 30 cents per M to 3,900 feet; 35 cents per M to 4,900 feet; 40 cents per M to 5,900 feet; 45 cents per M to 6,000 feet or more per month on bills paid on or before the 10th of the month. Special rates to very large consumers,	1 32	1 28
Citizens' (Nantucket),	2 00	Minimum charge of 30 and 60 cents per month,	2 07	2 11
Citizens' (Quincy),	2 00	Discount 10 per cent. on bills paid within 30 days; if used for fuel, 30 per cent. Large consumers supplied at from 17½ to 30 per cent. discount. Minimum charge 25 cents per month,	1 98	1 97
Clinton,	2 00	Discount 20 cents per M if paid in 5 days. Water gas (non-illuminating),	1 61	1 63
Cottage City,	1 70	20 cents per M discount on all bills if paid on or before the 15th of the month,	1 50	1 62
Danvers,	2 00		1 86	1 90

COMPANY.	Gross Price.	REMARKS.	Average Price 1905-1906.	Average Price 1904-1905.
Dedham,	\$1 20	Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 6,000 feet; 20 cents per M to 30,000 feet; 25 cents per M to 100,000 feet; 30 cents per M on 100,000 feet and over, for payment before the 10th of the month.	\$1 19	\$1 23
East Boston,	1 35	Discount 15 cents per M on bills paid on or before the 15th of the month.	1 20	1 24
Easthampton,	2 00	Discounts: 20 cents per M to 500 feet; 30 cents per M to 5,000 feet; 40 cents per M over 5,000 feet.	1 66	1 76
Fall River,	1 00	Discount 10 cents per M.	96.3	1 01
Fitchburg,	1 65	Discount 20 cents per M for payment on or before the 20th of the month.	1 46	1 46
Framingham,	2 00	Discounts: 5 per cent. to consumers of less than 1,000 feet; 10 per cent. to consumers of 1,000 to 2,000 feet; 20 per cent. to consumers of 2,000 to 10,000 feet; over 10,000 feet 25 per cent., if payment is made before the 15th of the month.		
Gardner,	2 20	Discount 20 cents per M if paid by the 10th of the month.	1 59	1 55
Georgetown,	15 00	Acetylene gas,	2 00	2 00
Gloucester,	1 50	Discount 20 per cent. if paid on or before the 15th of the month.	15 00	
Greenfield,	2 00	On bills of \$2 per month for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2 for stores 10 per cent.; \$1.50 net on 400 feet per month if used for fuel.	1 21	1 21
Hadley,	15 00	Acetylene gas,	1 72	1 79
Hatfield,	15 00	Acetylene gas,	15 00	15 00
Haverhill,	1 10	Discount 10 cents per M if paid on or before the 10th.	15 00	15 00
Ipswich,	1 80	Special discount to one large customer.	1 01	1 01
Lawrence,	1 10	Discount 10 cents per M if paid on or before the 15th of the month. Discount 25 cents per M to city of Lawrence.	1 69	1 70
Leominster,	2 00	Discount 10 per cent. per M on bills paid on or before the 10th of the month; 20 to 37½ per cent. to large consumers.	1 02	1 01
Lexington,	5 00	Discounts: 10 per cent. on bills less than 1,000 feet; 20 per cent. on bills of 1,000 feet and less than 3,000 feet; 30 per cent. on bills of 3,000 feet and over, for payment by the 10th of the month. Discount to \$2.70 net per M on gas for fuel purposes.	1 80	
Lowell,	1 10	Discount 20 cents per M if paid within 5 days.	3 85	4 17
Lynn,	1 10	Discount 20 cents per M for payment within 10 days. Special rate to one very large consumer.	91	91
Malden,	1 30	Discount 20 cents per M if paid by the 15th of the month.	88.9	88.9
Marblehead,	2 20	Discounts: 20 cents per M if paid within 10 days of date of bill; a further discount of 20 cents per M on bills exceeding \$12 at \$2 rate.	1 12	1 21
Marion,	12 50	Acetylene gas,	1 89	1 84
			12 67	12 63

Marlborough,	2 00	Discounts: 25 cents per M for lighting and 50 cents per M for fuel if paid on or before the 10th of the month,	1 53	1 55
Milford,	1 70	Bills amounting to \$50 a month, 15 per cent. discount,	1 67	1 67
Natick,	2 00	Discounts: 10 cents per M if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet. Fuel gas, \$1.50 per M,	1 65	1 71
New Bedford,	1 10	Discounts: 10 cents per M if bills are paid on or before the 10th of the month; for gas engines and manufacturing consumers, 95 cents net,	1 01	1 11
Newburyport,	1 60	Discount 20 cents per M if paid before 12th of the month,	1 41	1 45
Newton,	1 20	Discount 20 cents per M if paid before the 15th of the month,	1 00	1 15
North Adams,	1 50	Gross rate upon a sliding scale of \$1.50 to 65 cents, according to consumption, with discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month,	1 04	1 04
Northampton,	1 50	15 cents per M discount if paid within 8 days; special rates to largest consumers,	1 33	1 36
North Attleborough,	1 75	Discounts: 25 cents per M on bills up to 15,000 feet; over 15,000 feet and up to 40,000 feet, 50 cents per M; 40,000 feet or more, 60 cents per M, if paid before the 16th of the month,	1 38	1 40
Northfield,	15 00	Acetylene gas,	15 00	15 00
Norwood,	1 75	To consumers of 6,000 feet or more per month, \$1.50. A rebate of 25 cents per M to all consumers who use 100,000 feet during calendar year,	1 65	1 75
Otis Company (Ware),	1 75	Discounts for payment on or before the tenth of the month: to consumers in Reading, 10 per cent. if for lighting; 20 per cent. if for mechanical purposes; to consumers in Stoneham, a gross price of \$2, with a 10 per cent. discount,	1 64	1 63
People's (Stonham),	2 50	Discount 10 per cent. on all bills paid before 10th of the month,	1 96	1 04
Pittsfield,	1 50	Special price to large consumers,	1 23	1 25
Plymouth,	2 50	Acetylene gas,	1 84	1 85
Sadler, Thos. T. (South Attleborough),	12 50	Discount 20 cents per M if paid on or before the 15th of the month,	12 50	-
Salem,	1 40	Discounts: 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent. to consumers of over 2,000 feet to 5,000 feet; 10 per cent. additional for all above 5,000 feet. Fuel gas, \$1.50 per M,	1 20	1 21
Southbridge,	2 00	Acetylene gas, \$12.50 per M to all persons using 1,000 feet or over,	1 73	1 90
South Deerfield,	15 00	Discount 10 per cent.; 15 per cent. to consumers using \$10 worth of gas or more per month if paid by 10th of month. Acetylene gas,	13 59	14 15
South Hadley,	15 00	Discounts: 12½ per cent. on bills from 500 to 2,000 feet; from 2,000 to 5,000 feet, 20 per cent.; from 5,000 to 10,000 feet, 25 per cent.; 10,000 to 40,000 feet, 30 per cent.; over 40,000 feet, 40 per cent., if paid before 10th of month,	13 26	13 57
Spencer,	2 00	15 cents per M discount on all bills paid on or before the 15th of the month,	1 65	1 64
Springfield,	1 10	Discount 10 per cent. if paid by the 10th of the month. Pure oil gas,	95.4	99.8
Stoughton,	5 50	Discount 25 cents per M if paid by the 15th of the month,	4 77	4 80
Suburban (Revere),	1 40	Acetylene gas,	1 15	1 15
Sunderland,	12 50		12 51	12 50

COMPANY.	Gross Price.	REMARKS.	Average Price 1965-1966.	Average Price 1964-1965.
Taunton,	\$1 20	Over 125,000 feet per quarter, \$1.10 per M. Discount of 10 cents per M if paid by the 15th of month,	\$1 17	\$1 17
Vineyard Haven,	15 00	Acetylene gas,	15 00	15 00
Waltham,	1 30	Discounts: on bills of 10,000 feet or less, 15 cents; on bills of 10,000 to 50,000 feet, 20 cents; on bills from 50,000 to 100,000 feet, 25 cents; on bills of 100,000 feet and over, 30 cents, if paid by 15th of the month,	1 11	1 20
Webster,	1 70	For gas stoves, \$1.45; discount of 10 cents per M to all consumers from these prices if paid before the 10th of the month,	1 57	1 59
Williamstown,	1 70	\$1.70 to \$1.20, according to consumption, with a discount of 10 per cent. from these prices on all bills paid on or before the 10th of the month,	1 42	1 51
Woburn,	1 60	Discount 20 cents per M if paid on or before the 15th of the month; special rate for gas engines,	1 40	1 40
Worcester County,	2 00	Discounts: 12½ per cent. on bills from 500 to 2,000 feet; from 2,000 to 5,000 feet, 20 per cent.; from 5,000 to 10,000 feet, 25 per cent.; over 10,000 feet, 30 per cent., if paid before the 10th of month,	1 71	1 49
Worcester,	1 10	Discount 20 cents per M if paid on or before the 15th of the month,	95.6	1 01

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.972 per thousand feet. If the Boston company be excluded the average is \$1.01. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.55, the average received by all is \$0.998 per thousand. The average price for oil gas is \$4.25 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.41 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05.

Table showing Amount of Gas sold to Other Companies for Years ending June 30, 1905 and 1906.

SOLD BY —	Sold to —	Number of Feet, 1905.	Number of Feet, 1906.	Amount paid, 1906.
Bay State,	Boston,	194,588,100	-	-
	Brookline,	23,606,000	-	-
	Charlestown,	12,000,000	-	-
	Dorchester,	153,208,000	-	-
	Jamaica Plain,	76,933,000	-	-
	Newton,	76,430,000	-	-
	Roxbury,	304,668,000	-	-
Beverly,	South Boston,	156,958,000	-	-
	Danvers,	-	3,407,600	\$2,896 46
Boston Consolidated,	Charlestown,	6,595,700	143,345,500	44,761 46
	Chelsea,	2,478,900	84,184,700	28,822 21
	Dedham,	1,264,000	34,142,000	10,447 46
	Everett,	28,995	1,058,070	514 53
	Newton,	5,300,000	123,485,000	52,753 65
Boston,	Waltham,	-	45,825,000	18,330 00
	Bay State,	723,300	-	-
Brookline,	Brookline,	3,638,600	-	-
	Dorchester,	92,676,000	-	-
Cambridge,	Dorchester,	53,400	-	-
	Newton,	284,700	381,200	362 21
Dedham,	Boston Consolidated,	-	684,700	342 35
	Jamaica Plain,	336,600	-	-
East Boston,	Suburban (Revere),	28,552,028	37,273,330	18,636 66
	Bay State,	43,971,000	-	-
Massachusetts Pipe Line,	Boston,	359,218,043	-	-
	Brookline,	886,021,000	-	-
	Charlestown,	107,919,000	-	-
	Chelsea,	64,931,100	-	-
	Dedham,	28,433,188	-	-
North Adams,	Dorchester,	133,801,000	-	-
	Everett,	862,435	-	-
	Jamaica Plain,	65,593,675	-	-
	Adams,	11,129,800	12,602,000	8,211 29
	Williamstown,	5,995,000	5,208,400	3,385 46
Spencer,	Worcester County,	321,160	3,438,600	4,126 30
	People's (Stonham),	1,461,000	5,473,100	6,363 27
Waltham,	Newton,	100,700	111,700	111 70

NOTE.—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those making gas entirely from oil distilled in closed retorts externally fired.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1906, and June 30, 1905, the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1906, and the percentage of unaccounted-for gas in both years: —

Coal and Water Gas.

COMPANY.	Gas made, Year ending June 30, 1906.	Gas made, Year ending June 30, 1905.	Gas bought, Year ending June 30, 1906.	Gas bought, Year ending June 30, 1905.	Gas sold by Meter, Year ending June 30, 1906.	Gas sold by Meter, Year ending June 30, 1905.	Gas sold for Pub- lic Lamps, Year ending June 30, 1906.	Gas sold for Pub- lic Lamps, Year ending June 30, 1905.	Gas used at Works and Offices, Year ending June 30, 1906.	Gas unaccounted for, Year ending June 30, 1906.	Percentage unac- counted for, 1906.	Percentage unac- counted for, 1905.
Adams,	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percentage unac- counted for, 1906.	Percentage unac- counted for, 1905.
Anesbury,	12,879,400	10,807,000	12,002,000	11,124,800	10,876,300	9,791,300	—	—	20,100	1,705,600	13.53	11.82
Arlington,	18,321,300	17,021,500	—	—	10,985,400	9,266,200	—	—	400,000	1,494,000	11.60	10.50
Attol,	8,318,410	7,102,310	—	—	16,597,800	14,983,100	—	—	313,700	1,409,800	7.69	11.16
Attleboro,	32,198,632	27,575,164	—	—	7,695,900	6,151,300	—	—	306,100	401,410	4.83	10.41
					30,744,941	25,650,630	—	—	203,200	1,244,491	3.87	6.04
Beverly,	36,178,000	27,120,800	—	—	30,223,700	26,406,000	—	—	242,800	2,204,400	6.34	1.40
Boston Consolidated,	1,725,534,000	31,454,000	2,262,654,700	92,610,200	3,364,028,654	3,919,900	115,969,911	411,770	17,482,400	60,651,465	1.52	—
Brocton,	122,533,100	107,582,440	—	—	109,871,600	96,204,700	—	—	1,800,000	10,485,551	8.56	9.40
Cambridge,	520,755,000	494,088,000	—	—	464,547,472	436,370,576	3,026,716	2,506,975	3,403,900	48,570,712	9.33	9.96
Charlestown,	59,533,400	61,350,000	143,345,500	126,514,700	184,236,150	176,727,250	6,008,113	5,978,610	862,100	12,078,587	5.94	2.21
Chelsea,	—	—	84,184,700	67,410,000	74,673,605	60,714,300	1,838,240	—	266,700	7,401,155	8.71	9.56
Chicopee,	31,839,000	30,366,700	—	—	28,226,600	25,490,500	589,600	501,000	407,700	2,615,700	8.22	13.06
Citizens' (Nantucket),	—	—	—	—	3,030,250	375,100	—	—	91,700	—	—	—
Citizens' (Quincy),	12,233,500	11,900,000	—	—	9,724,700	9,487,200	145,920	500,000	—	2,357,880	19.27	11.89
Clinton,	17,951,300	17,959,000	—	—	14,869,800	14,243,700	850,000	850,000	196,200	2,887,100	16.08	19.49
Cottage City,	—	—	—	—	3,515,600	2,956,300	—	—	—	—	—	—

Danvers,	1,289,200	5,003,800	3,407,600	—	4,451,500	4,038,400	—	117,200	139,100	14,0817.73
Dedham,	—	—	34,112,000	29,697,188	29,224,900	24,778,100	332,000	207,300	3,040,700	10.6613.63
East Boston,	129,900,300	113,105,300	—	—	78,424,742	70,785,719	4,300,633	1,247,400	8,190,095	6.30 6.29
Easthampton,	8,181,660	8,251,400	—	—	6,903,200	6,957,900	—	41,600	1,230,860	15.12 19.40
Fall River,	396,903,400	342,578,600	—	—	369,918,700	319,883,500	1,877,407	1,215,700	23,085,193	5.82 5.94
Fitchburg,	56,387,600	49,028,000	—	—	49,437,400	48,088,400	—	302,600	6,385,078	11.33 11.50
Framming,	14,986,000	14,372,000	—	—	13,616,500	12,082,000	—	532,400	855,300	5.71 5.62
Gardner,	— ²	— ²	—	—	6,684,900	7,012,100	945,000	—	— ²	—
Gloucester,	53,513,400	52,513,400	—	—	48,021,200	47,155,200	986,000	200,000	4,128,400	7.76 7.77
Greenfield,	8,037,900	6,563,500	—	—	7,104,700	5,752,400	—	239,000	632,300	8.61 10.37
Haverhill,	175,541,000	176,972,000	—	—	169,210,700	163,946,900	1,548,350	461,800	3,846,150	2.19 5.82
Ipswich, .	5,625,200	4,642,800	—	—	5,595,200	4,697,800	—	30,000	—	—
Lawrence,	306,206,400	276,670,400	—	—	289,351,600	260,913,600	1,073,610	2,219,200	13,556,333	4.43 4.62
Leominster,	14,649,000	11,816,100	—	—	13,527,100	10,355,900	965,330	549,600	762,300	3.84 7.76
Lowell,	527,662,000	512,053,000	—	—	493,654,300	474,644,000	12,442,500	3,737,500	18,412,700	3.49 4.61
Lynn, .	437,039,400	382,908,000	—	—	410,221,100	358,776,700	—	2,153,200	24,280,100	5.56 9.03
Malden,	225,767,000	197,394,000	—	—	181,385,700	158,514,300	—	2,018,500	42,092,800	12.33 18.96
Marblehead,	6,028,800	5,781,000	—	—	4,867,700	4,480,700	—	130,600	1,030,300	17.09 19.25
Marlborough,	28,063,000	23,336,400	—	—	23,121,300	22,896,400	—	900,000	2,001,700	7.34 7.28
Milford, .	16,101,570	15,023,460	—	—	13,862,900	12,896,300	—	117,600	2,135,070	13.38 13.20
Natick,	12,477,600	12,035,400	—	—	10,284,800	9,434,100	606,600	300,000	1,291,200	10.35 12.83
New Bedford,	202,652,600	173,817,500	—	—	185,040,600	155,913,600	10,108,503	562,600	7,003,307	3.46 4.53
Newburyport,	29,425,600	24,680,800	—	—	25,547,900	23,176,800	—	456,200	3,415,500	11.61 20.56
Newton,	50,887,000	77,780,000	123,959,000	82,115,400	161,410,300	143,014,100	9,748,000	464,000	3,692,700	2.06 4.22
North Adams,	71,931,400	70,074,200	—	—	45,562,200	41,168,500	—	252,900	8,244,300	11.46 12.03
Northampton,	45,187,700	41,802,600	—	—	38,590,800	35,766,300	1,645,380	396,700	4,685,925	10.37 10.05
North Attleborough,	24,272,500	20,450,100	—	—	23,377,200	19,096,133	—	126,900	762,700	3.14 6.03
Norwood,	11,887,044	12,045,200	—	—	9,566,000	8,786,940	1,992,376	133,100	174,368	1.47 11.44
Otis Co. (Ware), .	12,179,646	8,932,100	—	—	6,050,800 ⁴	6,086,900 ⁵	3,208	117,000	506,310	4.90 7.13
People's (Stonham), .	—	— ²	5,473,100	1,401,000	3,832,100	5,842,600	—	—	1,641,000	29.98 —
Pittsfield,	71,172,600	64,937,700	—	—	66,889,000	61,479,900	—	960,900	3,354,500	4.71 3.78
Plymouth,	8,861,900	8,437,640	—	—	7,809,100	7,431,500	—	123,700	932,100	10.52 10.53

¹ For fifteen days only.² Quantity unknown.³ From May 4, 1905.⁴ Not including 5,409,565 feet used in mills of company.⁵ Not including 2,105,800 feet used in mills of company.

Coal and Water Gas — Concluded.

COMPANY.	Gas made, Year ending June 30, 1906.	Gas made, Year ending June 30, 1905.	Gas bought, Year ending June 30, 1906.	Gas bought, Year ending June 30, 1905.	Gas sold by Meter, Year ending June 30, 1906.	Gas sold by Meter, Year ending June 30, 1905.	Gas sold for Pub- lic Lamps, Year ending June 30, 1906.	Gas sold for Pub- lic Lamps, Year ending June 30, 1905.	Gas used at Works and Offices, Year ending June 30, 1906.	Gas unaccounted for, Year ending June 30, 1906.	Percentage unac- counted for, 1906.	Percentage unac- counted for, 1905.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percentage unac- counted for, 1906.	Percentage unac- counted for, 1905.
Salem,	108,560,400	99,330,700	-	-	100,440,000	90,332,400	27,200	-	1,188,200	7,102,200	6.54	7.19
Southbridge,	5,393,990	5,027,820	-	-	5,082,200	4,566,200	-	27,200	25,000	254,500	4.72	8.24
Spencer,	11,421,800	8,551,420	-	-	7,321,800	6,319,200	-	-	153,300	508,100	4.45	13.57
Springfield,	343,377,000	324,621,000	-	-	328,215,000	311,678,930	-	-	2,932,000	18,716,000	5.36	3.00
Suburban (Revere),	-	-	37,273,330	28,552,628	35,242,100	27,309,665	-	-	19,200	2,012,030	5.40	4.21
Taunton,	83,316,000	83,450,000	-	-	75,998,700	72,388,300	560,300	843,000	874,800	6,010,200	7.21	11.14
Waltham,	29,322,500	71,882,800	45,825,000	-	71,504,000	64,927,100	137,000	137,900	743,200	2,624,600	3.49	7.88
Webster,	10,245,700	9,129,400	-	-	9,283,500	8,086,600	-	-	57,200	905,000	8.83	10.51
Williamstown,	-	-	5,208,400	5,995,000	5,119,100	5,260,700	-	-	25,100	64,200	1.23	11.16
Woburn,	16,259,500	15,406,500	-	-	14,338,325	13,855,600	-	-	196,000	1,700,175	10.46	8.43
Worcester County,	-	-	3,438,600	321,160 ¹	2,663,400	296,900 ¹	150,000	-	-	623,200	18.12	7.55
Worcester,	475,011,000	436,342,000	-	-	438,057,300	404,200,700	6,630,100	6,441,000	1,327,700	28,690,900	6.04	5.35
	6,640,098,052	4,617,435,354	2,761,513,990	445,806,476	8,261,572,039	4,461,792,323	184,782,757	60,008,455	54,490,500	416,864,385	-	-

Oil Gas.

Amherst,	- ²	- ²	-	-	702,450	598,420	-	6,000	- ²	-	-
Lexington,	881,200	770,000	-	-	779,400	671,000	-	20,000	81,800	9.28	11.00
Stoughton,	- ²	- ²	-	-	813,100	796,550	-	-	- ²	-	-
	-	-	-	-	2,294,350	2,065,970	-	-	-	-	-

Acetylene Gas.

Barre, . . .	- ²	- ²	-	-	65,183	23,110	40,320	3,360	- ²	-	-
Bernardston, . . .	24,436	-	-	-	24,436	-	-	-	-	-	-
Georgetown, . . .	63,567	-	-	-	63,567	-	-	-	-	-	-
Hadley, . . .	14,184	12,024	-	-	14,184	12,024	-	-	-	-	-
Hatfield, . . .	101,167	- ²	-	-	85,167	71,747	16,000	15,900	-	-	-
Marion, . . .	218,160	173,000	-	-	106,432	98,903	111,608	74,047	-	-	-
Northfield, . . .	47,109	49,409	-	-	44,502	45,852	-	-	2,607	5.53	7.31
Sadler, Thos. G. (So. Atholborough), . . .	- ²	-	-	-	52,000	-	-	-	-	-	-
South Deerfield, . . .	116,187	113,274	-	-	77,352	73,375	2,138	1,375	36,697	31.98	17.79
South Hadley, . . .	113,460	84,120	-	-	86,310	78,800	29,150	22,800	-	-	-
Sunderland, . . .	26,380	22,479	-	-	23,094	18,896	3,200	1,666	86	.03	11.19
Vineyard Haven, . . .	136,960	115,000	-	-	135,920	84,824	21,590	25,160	-	-	4.33
	-	-	-	-	778,147	513,531	224,066	144,358	-	-	-

¹ From Jan. 16, 1905.² Quantity unknown.

The following table shows the daily capacity of the several works June 30, 1906, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams,	—	— ¹	—	— ¹	—
Amesbury,	240,000	82,200	Dec. 20,	21,100	Oct. 7.
Amherst,	8,000	4,000	Dec. 20,	500	June 17.
Arlington,	75,000	74,780	Dec. 23,	31,340	July 17.
Athol,	75,000	39,270	Nov. 29,	7,410	July 16.
Attleboro,	260,000	131,000	Nov. 29,	32,000	Aug. 6.
Barre,	1,000	— ¹	—	— ¹	—
Bernardston,	— ¹	— ¹	—	— ¹	—
Beverly,	175,000	156,400	Dec. 21,	43,900	July 9.
Boston,	25,000,000	14,843,000	Dec. 23,	4,362,000	July 9.
Brockton,	1,300,000	508,110	Dec. 23,	202,029	May 21.
Cambridge,	4,000,000	2,157,000	Dec. 25,	653,000	July 16.
Charlestown,	1,360,000	846,000	Dec. 22,	305,000	July 9.
Chelsea,	250,000	363,000	Dec. 23,	125,600	July 16.
Chicopee,	340,000	158,200	Nov. 29,	51,700	Apr. 29.
Citizens' (Nantucket),	30,000	— ¹	—	— ¹	—
Citizens' (Quincy),	50,000	50,300	Dec. 16,	18,600	July 16.
Clinton,	90,000	78,700	Dec. 23,	35,600	July 23.
Cottage City,	60,000	49,000	Aug. 20,	1,600	Apr. 15.
Danvers,	20,000	— ¹	—	— ¹	—
Dedham,	75,000	136,900	Dec. 23,	61,400	Mar. 18.
East Boston,	800,000	506,700	Dec. 23,	277,500	Apr. 8.
Easthampton,	60,000	40,350	Dec. 22,	9,830	July 5.
Fall River,	2,500,000	1,805,000	Nov. 29,	677,000	Mar. 25.
Fitchburg,	250,000	260,800	Dec. 23,	93,800	Apr. 15.
Framingham,	100,000	— ¹	—	— ¹	—
Gardner,	50,000	— ¹	—	— ¹	—
Georgetown,	500	— ¹	—	— ¹	—
Gloucester,	350,000	252,100	Dec. 23,	81,400	June 3.
Greenfield,	50,000	34,000	Dec. 24,	12,000	May 29.
Hadley,	— ¹	— ¹	—	— ¹	—
Hatfield,	500	— ¹	—	— ¹	—
Haverhill,	1,500,000	744,000	Dec. 23,	260,000	July 9.
Ipswich,	100,000	26,000	Dec. 24,	6,000	July 4.
Lawrence,	2,000,000	1,164,943	Dec. 22,	536,642	July 4.
Leominster,	100,000	65,000	Dec. 25,	23,200	Apr. 8.
Lexington,	20,000	4,200	Nov. 11,	1,200	July 30.
Lowell,	4,400,000	2,523,000	Dec. 21,	551,000	Aug. 27.
Lynn,	2,900,000	1,597,500	Dec. 21,	727,000	July 9.
Malden,	1,600,000	848,000	Dec. 23,	382,000	July 17.
Marblehead,	30,000	24,800	Aug. 24,	6,400	Apr. 17.
Marion,	2,000	1,347	Sept. 4,	174	Oct. 29.
Marlborough,	200,000	123,000	June 23,	43,000	Apr. 30.
Milford,	90,000	76,310	Dec. 23,	19,200	July 9.

¹ No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Natick,	35,000	55,100	Dec. 24,	15,800	July 10.
New Bedford,	1,850,000	887,700	Dec. 23,	329,300	July 9.
Newburyport,	120,000	135,500	Dec. 23,	43,800	May 13.
Newton,	1,200,000	761,800	Dec. 24,	263,400	July 10.
North Adams,	400,000	292,000	Sept. 21,	128,000	Apr. 30.
Northampton,	500,000	184,759	Nov. 29,	58,749	Aug. 21.
North Attleborough, .	165,000	106,000	Nov. 29,	28,000	Apr. 29.
Northfield,	6,000	- ¹	-	- ¹	-
Norwood,	150,000	84,200	Dec. 29,	29,200	July 12.
Otis Co. (Ware), . . .	60,000	60,523	Feb. 10,	12,427	July 17.
People's (Stoneham), .	-	- ¹	-	- ¹	-
Pittsfield,	480,000	265,500	Apr. 14,	95,900	Apr. 15.
Plymouth,	90,000	38,900	Dec. 22,	17,250	July 2.
Sadler, T. G. (So. Attle- borough),	500	- ¹	-	- ¹	-
Salem,	500,000	450,300	Dec. 24,	180,000	May 31.
Southbridge,	80,000	- ¹	-	- ¹	-
South Deerfield, . . .	10,000	- ¹	-	- ¹	-
South Hadley,	1,700	630	Dec. 6,	60	July 13.
Spencer,	125,000	58,610	Dec. 30,	19,180	July 9.
Springfield,	3,000,000	1,360,000	Dec. 23,	599,000	July 9.
Stoughton,	- ¹	- ¹	-	- ¹	-
Suburban (Revere), .	-	169,200	June 30,	53,000	Mar. 26.
Sunderland,	1,800	- ¹	-	- ¹	-
Taunton,	700,000	390,000	Nov. 29,	121,000	July 4.
Vineyard Haven, . . .	1,500	940	Dec. 24,	150	Oct. 16.
Waltham,	500,000	274,000	Nov. 24,	111,200	July 3.
Webster,	100,000	44,400	Dec. 22,	8,340	July 14.
Williamstown,	-	- ¹	-	- ¹	-
Woburn,	80,000	64,000	Dec. 25,	25,000	July 27.
Worcester County, . .	-	- ¹	-	- ¹	-
Worcester,	4,200,000	2,052,000	Dec. 23,	709,000	July 4.

¹ No record.

The following tables show the total quantity of gas sold during the year ending June 30, 1906, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1906, and the average price the year previous:—

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1904-1905. Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1905 1906.	Average Price received per M sold, 1904-1905.
	Feet.				
Adams,	10,876,300	10.85	-	\$1.28	\$1.38
Amesbury,	10,985,400	18.55	\$13.36	1.51	1.54
Arlington,	16,597,800	10.75	9.58	1.59	1.64
Athol,	7,605,900	23.65	-	1.85	1.88
Attleboro,	30,744,941	19.86	1.93	1.41	1.41
Beverly,	33,631,300 ¹	27.36	-	1.28	1.32
Boston,	3,912,038,835 ²	-	-	.86	.999
Brockton,	109,871,600	14.10	5.26	1.25	1.30
Cambridge,	468,555,388 ³	6.69	2.38	.958	1.01
Charlestown,	190,244,263	4.13	-	.956	1.01
Chelsea,	76,511,845	26.02	-	1.08	1.16
Chicopee,	28,816,200	10.87	7.25	1.32	1.32
Citizens' (Nantucket),	3,030,250	26.85	-	2.07	2.11
Citizens' (Quincy),	9,870,620	1.15 ⁴	10.45	2.00	1.92
Clinton,	14,869,800	4.40	-	1.61	1.63
Cottage City,	4,365,600	14.69	-	1.40	1.48
Danvers,	4,451,500	10.23	5.84	1.86	1.90
Dedham,	30,241,600 ⁵	19.41	5.80	1.17	1.22
East Boston,	120,628,705 ⁶	15.38	2.28	.989	1.04
Easthampton,	6,903,200	4.63	-	1.66	1.76
Fall River,	371,796,107	15.78	2.29	.964	1.01
Fitchburg,	49,437,400	15.18	-	1.46	1.45
Framingham,	13,616,500	4.89	12.87	1.59	1.55
Gardner,	7,629,900	3.60 ⁴	10.08	2.08	2.03
Gloucester,	49,017,200	1.80	3.06	1.20	1.21
Greenfield,	7,104,700	23.51	7.85	1.72	1.79
Haverhill,	170,759,050	3.19	.61	1.01	1.01
Ipswich,	5,595,200	21.43	5.36	1.69	1.70
Lawrence,	290,425,210	10.90	-	1.01	1.01
Leominster,	13,527,100	30.62	9.06	1.80	1.80
Lowell,	506,096,800	4.98	2.05	.93	.91
Lynn,	410,221,100	4.34	-	.889	.899
Malden,	181,385,700	14.43	4.34	1.12	1.21
Marblehead,	4,867,700	8.64	7.69	1.89	1.84
Marlborough,	25,121,300	11.17	7.20	1.53	1.55
Milford,	13,862,900	7.49	5.58	1.67	1.67
Natick,	10,891,400	6.42	5.19	1.66	1.66
New Bedford,	195,149,193	18.22	-	1.09	1.19
Newburyport,	25,547,900	10.23	-	1.41	1.45
Newton,	171,158,300	12.28	-	1.04	1.18
North Adams,	63,372,200 ⁷	3.39	-	.931	.97
Northampton,	40,236,180	8.32	2.86	1.32	1.34

¹ Includes 3,407,600 feet sold to other companies.² Includes 432,040,270 feet sold to other companies.³ Includes 381,200 feet sold to other companies.⁴ Decrease.⁵ Includes 684,700 feet sold to other companies.⁶ Includes 37,273,330 feet sold to other companies.⁷ Includes 17,810,000 feet sold to other companies.

Coal-gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1904-1905. Per Cent.	Capital per M sold, including Bonds.	Average Price received per M sold, 1905-1906.	Average Price received per M sold, 1904-1905.
	Feet.				
North Attleborough,	23,377,200	22.42	\$2.91	\$1.38	\$1.40
Norwood,	11,558,376	8.96	4.16	1.56	1.65
Otis Co. (Ware),	6,054,008	.60 ¹	-	1.64	1.64
People's (Stoneham),	3,832,100	34.41 ¹	2.61	1.96	1.04
Pittsfield,	66,889,000	8.80	4.62	1.23	1.25
Plymouth,	7,809,100	5.08	5.31	1.84	1.85
Salem,	100,440,000	11.19	4.03	1.20	1.21
Southbridge,	5,109,400	11.23	-	1.73	1.90
Spencer,	10,760,400 ²	48.62	-	1.51	1.65
Springfield,	328,215,000	12.45	2.56	.954	.999
Suburban,	35,242,100	29.05	-	1.15	1.15
Taunton,	76,559,000	4.54	3.13	1.17	1.17
Waltham,	71,752,700 ³	10.13	-	1.11	1.20
Webster,	9,283,500	14.77	-	1.57	1.59
Williamstown,	5,119,100	2.69 ¹	-	1.42	1.51
Woburn,	14,338,325	3.48	3.15	1.40	1.40
Worcester County,	2,815,400	-	31.08	1.69	1.49
Worcester,	444,687,400	8.29	1.62	.955	1.01
	8,941,502,196	-	-	-	-

Oil-gas Companies.

Amherst,	702,450	17.38	-	\$4.09	\$4.44
Lexington,	779,400	16.16	-	3.85	4.17
Stoughton,	813,100	2.08	-	4.77	4.80
	2,294,950	-	-	-	-

Acetylene-gas Companies.

Barre,	105,503	298.58	\$18.20	\$16.61	\$15.67
Bernardston,	24,436	-	110.49	14.98	-
Georgetown,	63,567	-	157.32	15.00	-
Hadley,	14,184	17.96	66.98	15.00	15.00
Hatfield,	101,167	15.43	72.16	15.00	15.00
Marion,	218,100	26.07	75.65	16.15	15.41
Northfield,	44,502	2.94 ¹	73.39	15.00	15.00
Sadler, T. G. (South At- tleborough),	52,000	-	-	12.50	-
South Deerfield,	79,490	14.64 ¹	55.35	13.49	14.52
South Hadley,	115,460	13.57	43.31	16.76	18.11
Sunderland,	26,294	31.72	144.52	12.51	12.50
Vineyard Haven,	157,510	43.31	48.25	15.40	15.45
	1,002,213	-	-	-	-

¹ Decrease.² Includes 3,438,600 feet sold to other companies.³ Includes 111,700 feet sold to other companies.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams,	-	944,008	148,038	59.2	15,948	3,493
Amesbury,	\$4,503 07	336,975	45,828	28.3	11,889	2,880
Arlington,	5,645 47	936,398	50,050	40.7	14,483	3,832
Athol,	-	1,215,874	64,169	43.6	27,860	4,663
Attleboro,	4,788 77	2,478,631	100,330	103.5	23,944	5,457
Beverly,	-	1,620,153	110,530	72.4	18,196	4,712
Boston,	-	4,771,905	73,983	136.4	30,085	4,611
Brockton,	7,474 12	1,420,749	135,589	82.1	17,302	3,838
Cambridge,	8,538 99	3,588,339	371,969	153.1	23,241	5,520
Charlestown,	-	3,537,496	224,594	150.3	22,790	5,583
Chelsea,	-	2,786,895	269,581	136.5	19,923	4,426
Chicopee,	6,317 51	871,278	79,087	49.0	17,402	3,474
Citizens' (Nantucket),	-	1,642,679	-	164.3	16,427	2,477
Citizens' (Quincy),	6,241 46	597,547	142,741	35.7	16,510	3,381
Clinton,	-	1,033,468	200,656	76.0	13,592	2,405
Cottage City,	-	1,906,375	-	134.5	11,414	2,833
Danvers,	2,533 12	433,700	13,552	37.0	11,714	2,879
Dedham,	5,451 47	339,379	113,090	49.5	18,357	4,657
East Boston,	9,464 34	4,151,530	281,868	161.1	16,750	4,389
Easthampton,	-	1,156,815	207,268	72.2	15,797	2,815
Fall River,	8,142 16	3,553,080	220,614	157.7	22,415	3,774
Fitchburg,	-	1,230,708	158,966	73.5	16,735	3,657
Framingham,	14,095 03	1,095,227	68,795	61.8	17,730	3,135
Gardner,	5,292 97	529,297	-	27.8	16,671	3,866
Gloucester,	5,517 55	1,803,031	151,857	77.2	22,878	4,914
Greenfield,	7,150 90	910,483	88,720	75.2	12,103	2,915
Haverhill,	2,100 35	3,415,755	76,935	127.7	26,501	5,897
Ipswich,	7,584 76	1,414,608	-	44.2	31,972	4,790
Lawrence,	-	2,549,063	118,984	116.0	21,902	3,770
Leominster,	7,624 33	841,235	34,888	71.2	11,814	3,248
Lowell,	6,954 71	3,400,739	123,724	19.7	27,712	4,736
Lynn,	-	3,816,290	226,398	148.4	25,784	4,774
Malden,	6,145 71	1,415,546	328,495	80.0	17,703	4,343
Marblehead,	3,655 14	475,091	100,577	37.6	12,643	3,097
Marlborough,	4,843 70	612,998	50,309	39.8	15,412	3,944
Milford,	8,330 32	1,493,951	232,244	79.5	18,784	4,041
Natick,	6,097 13	1,173,332	139,338	99.6	11,142	2,666
New Bedford,	-	2,580,814	92,620	114.5	21,367	4,379
Newburyport,	-	1,245,353	166,466	69.7	17,866	3,993

Coal-gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Fect.	Fect.		Fect.	Fect.
Newton,	-	1,415,109	29,787	53.4	25,013	3,683
North Adams,	-	2,089,859	271,876	77.3	19,438	4,570
Northampton,	\$3,885 71	1,359,531	158,331	70.0	18,616	4,269
North Attleborough,	6,663 60	2,287,460	74,630	69.1	33,112	6,847
Norwood,	6,325 06	1,521,219	22,949	39.2	32,101	3,848
Otis Co. (Ware),	-	1,101,677	108,513	67.3	16,354	2,263
People's (Stoneham),	1,152 21	398,078	170,467	33.0	13,399	3,110
Pittsfield,	7,524 77	1,628,881	81,689	77.6	20,988	4,241
Plymouth,	7,545 98	1,419,934	169,484	94.7	14,988	3,905
Salem,	7,558 28	1,876,307	132,676	112.6	16,665	3,856
Southbridge,	-	1,621,934	80,817	153.6	10,500	2,204
Spencer,	-	1,006,428	47,523	53.6	12,778	3,101
Springfield,	6,119 00	2,388,331	136,191	107.9	22,142	5,109
Suburban,	-	1,083,105	61,950	78.8	13,767	2,701
Taunton,	5,800 34	1,850,293	145,256	72.6	25,307	4,490
Waltham,	-	2,062,938	75,460	86.6	23,732	4,729
Webster,	-	1,349,324	131,538	118.3	11,405	3,256
Williamstown,	-	449,021	5,631	22.5	19,996	3,064
Woburn,	5,295 17	1,683,455	199,616	73.9	22,795	4,522
Worcester County,	2,441 73	78,565	17,391	7.1	10,412	2,797
Worcester,	8,540 37	3,316,852	214,000	114.4	28,897	7,074

Oil-gas Companies.

Amherst,	-	124,332	-	18.6	6,690	1,148
Lexington,	-	191,629	20,112	33.4	5,731	1,397
Stoughton,	-	161,064	-	37.6	4,279	1,287

Acetylene-gas Companies.

Barre,	\$2,503 45	32,015	-	9.7	2,018	557
Bernardston,	2,680 21	24,257	-	18.9	1,286	388
Georgetown,	4,059 04	25,802	-	9.9	1,297	363
Hadley,	9,739 79	145,420	-	41.0	3,546	1,182
Hatfield,	2,141 33	29,676	-	8.8	2,839	878
Marion,	2,535 29	33,511	-	8.3	1,971	605
Northfield,	3,695 14	50,350	2,950	20.4	2,472	767
Sadler, T. G. (South Attleborough),	-	68,640	-	39.6	1,733	578
South Deerfield,	1,972 99	35,644	16,455	10.3	3,363	859
South Hadley,	2,730 66	63,056	-	17.5	2,697	881
Sunderland,	3,096 30	21,425	70	10.8	1,777	592
Vineyard Haven,	3,651 65	75,680	-	33.2	1,970	657

The following table shows the number of tons of coal carbonized in each of the two years to June 30, 1906, with the kind and quantities of enricher used by the various companies in making gas from coal, and the percentage of cost of coal received from residuals in the year ending June 30, 1906:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1906.	Number of Tons of Coal carbon- ized, Year ending June 30, 1905.	ENRICHERS USED.	Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of Cost of Coal received from Resid- ual Products.
Arlington,	1,595	1,510	Cannel, gas oil,	25	—	12,178	40.75
Attleboro,	2,934	2,468	Gas oil,	—	—	24,861	46.08
Beverly,	3,596	2,621	Gas oil,	—	—	19,713	32.98
Boston Consolidated,	28,433 ¹	611 ²	Naphtha, gas oil,	—	— ³	— ³	21.89
Brockton,	5,845 ¹	6,582	Naphtha,	—	60,919	—	12.47
Cambridge,	33,896 ¹	31,709 ¹	Naphtha, gas oil,	—	— ³	— ³	57.86
Charlestown,	6,102	6,534	Gas oil,	—	—	9,587	62.45
Citizens' (Nantucket),	551	52 ⁴	—	—	—	—	14.71
Citizens' (Quincy),	1,618	1,098	—	—	—	—	11.00
Clinton,	1,551	1,475	Cannel, gas oil,	8	—	8,288	24.97
Danvers,	123	497	Cannel,	12 ¹	—	—	—
East Boston,	8,699 ¹	7,841 ¹	Cannel, gas oil,	5	—	— ³	58.61
Easthampton,	817	796	Cannel,	34	—	—	43.36
Fitchburg,	4,988	4,877	Cannel, gas oil,	50	—	21,201	54.43
Framingham,	1,583	1,425	Cannel,	129	—	—	38.12
Gloucester,	4,958	4,473	Gas oil,	—	—	25,807	58.59
Greenfield,	691	567	Cannel,	35	—	—	26.56

Lawrence,	14,729 ¹	13,186 ¹	Gas oil, . . . . .	.	.	.	.	.	.	—	—	—³	34.71
Lovell,	34,017 ¹	27,679 ¹	Naphtha, gas oil, . . . . .	.	.	.	.	.	.	—	—	5,864 ⁶	66.84
Lynn,	20,913 ¹	18,215 ¹	Gas oil, . . . . .	.	.	.	.	.	.	—	—	—³	47.19
Malden,	10,181 ¹	12,885 ¹	Cannel, . . . . .	.	.	.	.	.	.	300	—	—	40.76
Marblehead,	735	705	—	.	.	.	.	.	.	—	—	—	23.78
Marlborough,	2,818	2,625	Gas oil, . . . . .	.	.	.	.	.	.	—	—	1,750	23.34
Milford,	1,692	1,654	Cannel, . . . . .	.	.	.	.	.	.	45	—	—	33.35
Natick,	1,226	1,376	Cannel, . . . . .	.	.	.	.	.	.	9	—	—	22.77
New Bedford,	13,492 ¹	11,790 ¹	Gas oil, . . . . .	.	.	.	.	.	.	—	—	—³	54.11
Newburyport,	2,705	2,793	Cannel, gas oil, . . . . .	.	.	.	.	.	.	11	—	21,904	35.23
Newton,	2,439 ¹	6,363 ¹	Gas oil, . . . . .	.	.	.	.	.	.	—	—	—³	23.07
North Adams,	7,222 ¹	6,815 ¹	Gas oil, . . . . .	.	.	.	.	.	.	—	—	14,634	77.52
Northampton,	4,121	4,052	Cannel, gas oil, . . . . .	.	.	.	.	.	.	304	—	22,006	53.22
North Attleborough,	2,163	1,904	Cannel, gas oil, . . . . .	.	.	.	.	.	.	85	—	7,208	38.62
Norwood,	1,141	1,276	Gas oil, . . . . .	.	.	.	.	.	.	—	—	996	44.33
Otis Co. (Ware),	1,133	860	Cannel, . . . . .	.	.	.	.	.	.	6	—	—	27.50
Pittsfield,	5,009 ¹	4,476 ¹	Cannel, gas oil, . . . . .	.	.	.	.	.	.	11½	—	— ³	35.10
Plymouth,	868	845	Gas oil, . . . . .	.	.	.	.	.	.	—	—	3,610	27.64
Salem,	9,684	10,068	Gas oil, . . . . .	.	.	.	.	.	.	—	—	73,617	57.30
Springfield,	17,628 ¹	14,553 ¹	Gas oil, . . . . .	.	.	.	.	.	.	—	—	—³	28.55
Taunton,	7,336	7,325	Cannel, gas oil, . . . . .	.	.	.	.	.	.	253	—	13,028	54.10
Waltham,	2,381 ¹	6,191 ¹	Cannel, gas oil, . . . . .	.	.	.	.	.	.	3	—	— ³	52.32
Woburn,	1,540	1,465	Cannel, . . . . .	.	.	.	.	.	.	5	—	—	35.69
Worcester,	20,545 ¹	19,764 ¹	Naphtha, gas oil, . . . . .	.	.	.	.	.	.	—	—	—³	36.30

¹ Not including coal for water gas.² For fifteen days only.³ Used only in water-gas apparatus and included in quantities given on pages 140 and 141.⁴ From May 4, 1905.⁵ No enricher used.⁶ Oil also used in water-gas apparatus as stated on pages 140 and 141.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of gas made:—

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, . .	Lowe-Granger, . .	Coke, . .	433.0 tons,	Bituminous, . .	226.0 tons,	Gas oil, . .	Gallons	Feet.
Athol, . .	Lowe-Granger, . .	Anthracite, . .	284.0 "	- 1	-	Gas oil, . .	64,404	12,879,400
Boston, . .	{ Jerzmanowski, . .	Anthracite, . .	16,558.2 "	. .	391.4 "	Naphtha, . .	37,014	8,318,410
	{ Improved Lowe, . .	Coke, . .	7,350.5 "	. .	6,861.6 "	Gas oil, . .	4,132	1,421,194,000
		Coke, . .	1,662.7 "	{ Coal, . .	366.0 "	Gas oil, . .	6,213,964	
Brockton, . .	Improved Lowe, . .	Coke, . .		{ Coke, . .	1,144.3 "	Naphtha, . .	280,460	58,077,700
		Coke, . .		{ Breuze, . .	584.0 "			
Cambridge, . .	Improved Lowe, . .	Coke, . .	2,187.0 "	{ Tar, . .	681.0 "	Naphtha, . .	292,333	141,138,000
		Coke, . .		{ Bituminous, . .	47,046.0 gallons,	Gas oil, . .	502,910	
Chicopee, . .	Improved Lowe, . .	Anthracite, . .	897.8 "	. .	65.0 tons,	Naphtha, . .	135,010	31,839,600
Cottage City, . .	Loomis, . .	Anthracite, . .	110.0 "	{ Wood, . .	5.5 cords,	Gas oil, . .	310	- ?
		Anthracite, . .	474.3 "	{ Bituminous, . .	60.0 tons,			
East Boston, . .	{ Improved Lowe, . .	Anthracite, . .	286.3 "	. .	183.1 "	Gas oil, . .	216,659	38,019,200
		Coke, . .		{ Coke, . .	191.2 "			
		Anthracite, . .		{ Bituminous, . .	584.0 "	Gas oil, . .	1,682,334	396,903,400
Fall River, . .	Lowe, . .	Anthracite, . .	5,649.0 "	{ Screenings, . .	226.0 "			
		Anthracite, . .		{ Tar, . .	199,445.0 gallons,			
Gardner, . .	Western Gas Construction, . .	Anthracite, . .	309.5 "	. .	131.5 tons,	Gas oil, . .	72,300	- ?
		Anthracite, . .		{ Bituminous, . .	1,367.2 "			
Haverhill, . .	Wilkinson, . .	Anthracite, . .	2,778.5 "	. .	91.3 "	Gas oil, . .	945,436	175,541,000
		Anthracite, . .		{ Drip oil, . .	329,519.0 gallons,			
Ipswich, . .	Kendall, . .	Naphtha, . .	54,439.0 gallons,	. .	51.8 tons,	-	-	5,625,200
Lawrence, . .	Improved Lowe, . .	Anthracite, . .	892.9 tons,	{ Bituminous, . .	681.1 "	Gas oil, . .	613,233	153,434,087
		Coke, . .	2,075.0 "	. .				
Leominster, . .	Improved Lowe, . .	Anthracite, . .	495.0 "	{ Bituminous, . .	207.0 "	Gas oil, . .	61,051	14,649,000

Lowell, . . .	Improved Lowe, . . .	Anthracite, . . . Coke, . . .	233.9 " " 2,865.9 " "	{	Coke breeze, . . . Tar, . . . Coke, . . . Coke, . . . Bituminous, . . . Coke breeze, . . . Screenings, . . . Coke, . . .	2.4 " " 1,078.8 " " 339,736.0 gallons, - 3 762.2 tons, 59.0 " " 6.0 " " 650.0 " " 449.0 " " 185.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Lynn, . . .	Improved Lowe, . . .	Coke, . . . Anthracite, . . . Coke, . . .	205,745.0 bushels, 1,090.5 tons, 1,605.4 " "	{	Coke, . . . Coke, . . . Coke, . . .	762.2 tons, 59.0 " " 6.0 " " 650.0 " " 449.0 " " 185.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Malden, . . .	Lowe, . . .	Anthracite, . . . Coke, . . .	1,090.5 tons, 1,605.4 " "	{	Coke, . . . Coke, . . . Coke, . . .	762.2 tons, 59.0 " " 6.0 " " 650.0 " " 449.0 " " 185.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
New Bedford, . . .	Lowe Improved, . . .	Coke, . . .	776.0 " "	{	Coke, . . .	776.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Newton, . . .	Lowe, . . .	Coke, . . .	449.8 " "	{	Coke, . . .	449.8 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
North Adams, . . .	Western Gas Con- struction, . . .	Anthracite, . . . Coke, . . . Coke, . . .	12.0 " " 4.0 " " 371.6 " "	{	Anthracite, . . . Coke, . . . Coke, . . .	12.0 " " 4.0 " " 371.6 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Pittsfield, . . .	Improved Lowe, . . .	Coke, . . .	235.5 " "	{	Coke, . . .	235.5 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Southbridge, . . .	Improved Lowe, . . .	Anthracite, . . . Coke, . . .	274.0 " " 3,441.0 " "	{	Anthracite, . . . Coke, . . .	274.0 " " 3,441.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Spencer, . . .	Improved Lowe, . . .	Anthracite, . . . Coke, . . .	274.0 " " 3,441.0 " "	{	Anthracite, . . . Coke, . . .	274.0 " " 3,441.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Springfield, . . .	Improved Lowe, . . .	Coke, . . .	3,441.0 " "	{	Coke, . . .	3,441.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Waltham, . . .	Lowe, . . .	Coke, . . .	100.8 " "	{	Coke, . . .	100.8 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Webster, . . .	Lowe, . . .	Anthracite, . . . Coke, . . .	288.0 " " 1,486.0 " "	{	Anthracite, . . . Coke, . . .	288.0 " " 1,486.0 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000
Worcester, . . .	Improved Lowe, . . .	Anthracite, . . . Coke, . . .	2,865.8 " " 2,865.8 " "	{	Anthracite, . . . Coke, . . .	2,865.8 " " 2,865.8 " "	} Naphtha, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . . Gas oil, . . .	60,009 } 833,033 } 1,007,166 720,454 330,080 98,281 4,362 101,598 35,841 51,315 744,214 22,651 58,838 2,215 1,096,857	189,118,000 206,197,000 125,232,000 59,107,100 24,222,000 629,600 19,324,900 5,353,990 11,421,800 170,474,000 4,811,800 10,245,700 252,003,000

1 Steam from electric department.

2 Quantity not given.

3 Included in the quantity of materials used in generator.

4 Steam from coal-gas department.

Oil Gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst,	Naphtha, .	9,323	Coke,	53.6 tons.
Lexington,	Gas oil, .	9,820	Anthracite, .	28.0 tons.
Stoughton,	Naphtha, .	16,602	Bituminous, .	57.0 tons.

The following table shows the quantity of carbide used by each of the acetylene gas companies for the year ending June 30, 1906 : —

COMPANY.	Quantity used (Pounds).	COMPANY.	Quantity used (Pounds).
Barre,	28,400	Sadler, T. G. (South Attleborough),	13,600
Bernardston,	8,500	South Deerfield,	30,820
Georgetown,	13,200	South Hadley,	28,500
Hadley,	3,200	Sunderland,	7,455
Hatfield,	21,600	Vineyard Haven,	44,500
Marion,	57,700		
Northfield,	11,500		

STREET MAINS.

During the year sixty companies laid about one hundred and fifty-nine miles of mains, varying in the several cases from thirty-six feet to about seventeen miles.

The following table shows the lengths and sizes of the mains as returned by the companies : —

COMPANY.	DIAMETER IN INCHES.																Total Miles Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet.)	
	1 to 1½	2	2½	3	4	6	8	10	12	14	16	18	20	24	30	36		42			
Adams,	10,720	5,918	—	8,439	25,006	9,586	398	—	—	—	—	—	—	—	—	—	—	—	11	2,753	2,770
Amesbury,	54,979	22,527	—	64,750	22,079	4,413	500	2,660	215	—	—	—	—	—	—	—	—	—	32	3,163	9,788
Amherst,	8,593	11,252	—	9,986	—	—	—	—	—	—	—	—	—	—	—	—	—	—	5	3,431	—
Arlington,	7,987	18,845	—	68,326	19,273	29,772	4,140	382	—	—	—	—	—	—	—	—	—	—	28	8,885	12,810
Athol,	1,890	4,625	1,461	14,001	2,154	8,248	—	650	—	—	—	—	—	—	—	—	—	—	6	1,349	1,552
Attleboro,	3,503	1,225	200	18,283	18,991	21,756	1,005	291	229	—	—	—	—	—	—	—	—	—	12	2,133	2,446
Barre,	11,000	4,000	1,800	600	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	1,560	—
Barnardston,	2,219	3,100	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	39	5,319
Beverly,	700	15,164	—	16,165	44,048	16,647	16,879	—	—	—	—	—	—	—	—	—	—	—	20	4,003	20,658
Boston,	63,933	64,371	1,597	852,564	1,240,839	1,188,751	229,525	62,262	273,333	924	31,520	25,652	56,559	66,175	82,913	73,077	12,977	—	819	4,256	72,556
Brockton,	137,126	15,161	—	72,155	105,859	48,691	20,731	100	7,299	—	—	—	—	—	—	—	—	—	77	1,761	32,918
Cambridge,	5,713	8,509	—	268,689	144,915	133,663	36,235	3,334	46,637	—	26,452	—	3,496	9,679	1,048	989	—	—	130	3,049	19,479
Charlestown,	54	12,044	—	135,756	77,498	31,562	11,075	7,515	7,590	301	—	—	—	—	—	—	—	—	53	4,115	4,105
Chelsea,	5,367	5,679	—	45,317	43,372	29,864	10,113	4,072	1,774	—	—	—	—	—	—	—	—	—	27	2,398	9,707
Chicopee,	15,870	30,336	12,200	50,116	41,004	11,705	3,375	6,562	3,440	—	—	—	—	—	—	—	—	—	33	388	26,683
Citizens' (Nantucket),	1,320	5,280	—	2,640	—	600	—	—	—	—	—	—	—	—	—	—	—	—	1	4,460	—
Citizens' (Quincy),	12,534	13,167	—	23,705	16,023	5,161	27	10,601	—	—	—	—	—	—	—	—	—	—	16	2,738	11,137
Clinch,	12,136	10,817	16	22,871	25,628	890	1,640	88	426	534	—	—	—	—	—	—	—	—	14	2,650	6,470
Cottage City,	—	—	—	2,532	6,584	2,002	975	—	—	—	—	—	—	—	—	—	—	—	2	1,593	—
Danvers,	3,819	15,633	—	13,029	9,312	3,633	8,768	—	—	—	—	—	—	—	—	—	—	—	10	1,304	10,292
Dedham,	4,705	22,547	—	44,485	52,515	23,734	22,000	—	—	—	—	—	—	—	—	—	—	—	32	1,920	10,417
East Boston,	—	3,195	—	44,567	68,802	4,652	15,811	11,429	4,962	—	—	—	—	—	—	—	—	—	29	298	3,104
Easthampton,	745	7,355	—	9,038	13,070	1,300	—	—	—	—	—	—	—	—	—	—	—	—	5	5,108	1,928
Fall River,	27,982	27,842	—	37,306	233,315	128,476	59,259	5,305	17,475	—	20,542	—	—	—	—	—	—	—	104	3,382	30,692
Fitchburg,	3,911	11,249	—	50,910	112,544	16,737	12,570	2,000	1,623	—	853	—	—	—	—	—	—	—	40	807	23,130
Frammingham,	2,851	17,430	593	2,655	27,287	10,922	2,548	1,920	—	—	—	—	—	—	—	—	—	—	12	2,254	11,573

¹ Includes 766 feet of three-quarter inch main.

³ Includes 1,199 feet of three-quarter inch main.

² Includes 642 feet of forty-eight inch main and 941 feet of fifty-four inch main.

⁴ Includes 936 feet of fifteen inch main.

COMPANY.	DIAMETER IN INCHES.															Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).	
	1 to 1½	2	2½	3	4	6	8	10	12	14	16	18	20	24	30		36	42		
Gardner,	1,800	28,661	-	15,858	10,793	16,491	1,600	825	84	-	-	-	-	-	-	-	-	14	2,192	2,060
Georgetown,	2,600	7,830	2,038	-	540	-	-	-	-	-	-	-	-	-	-	-	-	2	2,448	13,008
Gloucester,	2,830	7,716	466	19,910	48,974	45,823	8,672	1,070	8,072	-	-	-	-	-	-	-	27	982	7,947	
Greenfield,	3,311	9,762	-	21,855	3,433	2,640	200	-	-	-	-	-	-	-	-	-	7	4,241	5,267	
Hadley,	-	515	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	515	-
Hatfield,	500	1,300	15,600	500	100	-	-	-	-	-	-	-	-	-	-	-	-	3	2,160	-
Haverhill,	4,786	8,783	40	93,010	66,072	65,498	756	18,328	1,534	-	3,247	-	1,902	-	-	-	49	5,236	3,916	
Ipswich,	3,005	12,520	765	2,469	-	1,973	152	-	-	-	-	-	-	-	-	-	3	5,044	36	
Lawrence,	-	13,810	1,066	148,969	266,621	101,233	38,065	11,797	16,591	-	3,258	-	432	-	-	-	113	4,932	35,657	
Leominster,	354	5,406	1,320	24,449	44,480	3,692	5,086	116	-	-	-	-	-	-	-	-	16	423	6,240	
Lexington,	10,715	1,850	2,050	4,730	1,680	1,680	450	-	-	-	-	-	-	-	-	-	4	355	590	
Lowell,	3,795	247,092	2,734	60,380	189,076	164,765	35,176	34,291	32,949	1,000	2,994	5,326	1,575	4,275	-	-	148	4,329	11,252	
Lynn,	1,699	11,454	4,558	24,017	216,700	233,961	38,581	10,457	7,768	412	9,011	-	5,135	2,500	-	-	107	1,293	37,065	
Malden,	6,448	15,895	-	149,841	289,021	128,632	16,990	14,373	27,115	-	24,700	-	931	2,624	-	-	128	730	16,664	
Marblehead,	6,346	16,596	-	11,350	3,591	16,215	-	-	-	-	-	-	-	-	-	-	10	1,298	1,500	
Marion,	29,483	2,343	457	750	-	-	-	-	-	-	-	-	-	-	-	-	6	2,683	-	
Marlborough,	74,369	61,747	296	12,514	58,174	5,930	3,100	-	250	-	-	-	-	-	-	-	40	5,180	22,020	
Millford,	5,155	7,100	-	10,740	9,800	13,000	3,200	-	-	-	-	-	-	-	-	-	9	1,475	2,030	
Natick,	8,495	3,009	-	29,819	5,173	2,400	-	-	-	-	-	-	-	-	-	-	9	1,376	5,222	
New Bedford,	16,051	4,293	-	169,160	140,173	33,529	6,997	-	20,705	-	1,700	-	640	-	-	-	75	3,250	23,654	
Newburyport,	9,518	21,294	-	32,872	13,680	13,073	1,620	4,260	-	-	-	-	-	-	-	-	20	2,717	6,187	
Newton,	-	9,947	-	159,861	340,540	49,532	21,117	53,529	4,093	-	-	-	-	-	-	-	120	5,013	44,718	
North Adams,	6,612	9,373	211	62,436	32,033	23,519	1,025	1,959	-	764	-	-	-	-	-	-	30	1,099	2,668	
Northampton,	21,378	3,428	-	69,108	54,652	5,106	1,420	60	733	-	320	-	-	-	-	-	29	1,709	14,894	
North Attleborough,	737	8,941	-	10,358	25,316	1,592	7,016	-	-	-	-	-	-	-	-	-	10	1,160	1,254	
Northfield,	210	3,700	-	757	-	-	-	-	-	-	-	-	-	-	-	-	-	4,667	-	
Norwood,	2,063	1,067	-	-	23,093	8,939	-	4,956	-	-	-	-	-	-	-	-	7	3,158	2,214	
Otis Co. (Ware),	5,964	12,219	-	1,433	4,099	2,549	1,814	-	-	-	-	-	-	-	-	-	5	2,615	95	
People's (Stoneham),	-	3,396	-	19,034	9,050	8,958	10,390	-	-	-	-	-	-	-	-	-	9	3,398	-	
Pittsfield,	19,825	23,608	2,210	15,210	103,713	21,625	13,817	4,088	-	3,644	-	3,414	-	-	-	-	41	3,340	12,874	
Plymouth,	-	3,995	-	13,068	5,975	6,000	-	-	-	-	-	-	-	-	-	-	5	2,638	168	

Danvers,	.	.	.	347	13	10	2	6	-	-	-	-	2	-	3	-	-	1	-	-	-	-	-	-	380	50	
Bedham,	.	.	.	1,422	118	21	15	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,532	110	
East Boston,	.	.	.	351	671	55	27	11	-	-	-	-	15	4	1	5	-	-	1	-	-	-	-	-	4,682	603	
Easthampton,	.	.	.	379	17	13	9	5	-	-	-	-	4	1	6	2	1	-	-	-	-	-	-	-	437	36	
Fall River,	.	.	.	2,275	13,626	347	101	49	-	-	-	-	19	13	14	-	10	-	5	-	14	10	15	3	2	16,503	1,436
Fitchburg,	.	.	.	2,511	286	70	29	22	-	-	-	-	1	16	6	2	9	-	1	-	1	-	-	-	2,954	407	
Framingham,	.	.	.	423	231	84	18	6	-	-	-	-	-	2	1	1	1	-	-	-	1	-	-	-	768	121	
Gardner,	.	.	.	270	87	24	7	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	401	19	
Georgetown,	.	.	.	45	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	49	
Gloucester,	.	.	.	1,614	316	83	48	17	-	-	-	-	9	2	4	-	-	-	1	-	-	-	-	-	2,099	168	
Greenfield,	.	.	.	492	43	30	8	2	-	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	587	114	
Hadley,	.	.	.	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	
Hatfield,	.	.	.	29	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	3	
Ullershill,	.	.	.	5,500	559	157	85	27	-	-	-	-	-	-	-	4	14	-	7	-	5	1	-	-	6,385	331	
Upswich,	.	.	.	113	17	15	6	3	-	-	-	-	-	1	-	-	3	-	-	-	-	-	-	-	175	10	
Lawrence,	.	.	.	2,429	10,058	214	97	75	-	-	-	-	41	9	21	31	-	-	7	-	5	-	10	-	13,211	1,333	
Leominster,	.	.	.	1,006	107	15	7	8	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	1,145	237	
Lexington,	.	.	.	111	17	2	6	-	-	-	-	-	17	-	-	-	-	-	-	-	-	-	-	-	136	1	
Lowell,	.	.	.	11,003	5,659	460	176	129	-	-	-	-	155	5	46	84	-	45	-	15	4	-	-	-	17,814	952	
Lynn,	.	.	.	3,982	11,178	417	204	27	-	-	-	-	1	23	8	5	56	-	1	-	6	-	-	-	15,910	2,155	
Malden,	.	.	.	7,472	2,472	182	59	20	-	-	-	-	1	18	2	9	8	-	2	-	-	-	-	-	10,246	1,503	
Marblehead,	.	.	.	309	47	21	6	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	385	33	
Marion,	.	.	.	52	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54	10	
Marlborough,	.	.	.	1,446	122	38	10	4	-	-	-	-	-	3	1	2	2	-	1	-	-	-	-	-	1,630	283	
Methuen,	.	.	.	622	52	29	15	-	-	-	-	-	3	-	3	1	3	-	-	-	-	-	-	-	738	23	
Natick,	.	.	.	799	72	24	11	1	-	-	-	-	-	8	2	1	-	-	-	-	-	-	-	-	923	101	
New Bedford,	.	.	.	3,336	4,927	257	70	35	-	-	-	-	2	9	1	1	8	-	-	4	-	1	-	-	8,660	1,442	
Newburyport,	.	.	.	9	74	28	19	12	-	-	-	-	4	-	1	1	-	-	2	-	1	-	-	-	1,430	216	
Newton,	.	.	.	2,448	2,798	828	203	75	-	-	-	-	37	1	20	17	-	15	-	3	2	3	-	-	6,453 ³	620	
North Adams,	.	.	.	2,185	102	22	10	-	-	-	-	-	7	2	5	6	-	-	15	-	1	-	-	-	2,344	91	
Northampton,	.	.	.	1,845	133	39	13	18	-	-	-	-	16	-	5	3	-	-	2	-	1	-	-	-	2,073	187	
North Athleborough,	.	.	.	573	69	32	13	14	-	-	-	-	3	-	-	2	-	-	1	-	-	-	-	-	706	84	
Northfield,	.	.	.	16	2	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-	18	2	
Norwood,	.	.	.	152	88	24	16	5	-	-	-	-	-	-	-	1	2	-	1	-	-	-	-	-	298	26	
Otis Co. (Ware),	.	.	.	272	51	17	6	-	-	-	-	-	3	-	6	-	4	-	-	-	2	-	-	-	370	15	

³ Includes one 75-light meter.

* Includes two 70-light meters.

Decrease.

COMPANY.	NUMBER AND SIZE OF METERS.																				Total Number in Use June 30, 1906.	Increase during the Year.	
	2	3	5	10	20	30	35	40	45	50	60	80	100	120	125	150	180	200	250	300			400	500
L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.
People's (Stoneham),	24	193	45	15	6	2	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Pittsfield,	-	1,067	1,970	107	16	11	-	-	8	2	4	-	-	-	-	-	-	-	-	-	-	-	-
Plymouth,	72	397	23	15	8	3	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Sadler, T. G. (South Attleborough),	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salem,	-	4,632	1,134	141	61	24	-	-	-	17	3	5	5	-	-	-	-	3	-	2	-	-	-
Southbridge,	19	321	110	19	8	-	-	2	-	1	1	1	1	-	-	-	-	-	-	-	-	-	-
South Deerfield,	-	20	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Hadley,	-	31	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spencer,	-	527	24	7	3	6	-	-	-	1	5	-	-	-	-	-	-	-	-	-	-	-	-
Springfield,	-	9,784	4,603	215	117	3	-	-	51	4	1	3	39	-	-	2	-	-	-	1	-	-	-
Stoughton,	-	184	2	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suburban (Revere),	-	84	2,429	37	5	4	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-
Sunderland,	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taunton,	8	2,358	367	128	53	39	-	-	2	18	4	7	9	-	-	4	-	6	-	-	-	-	-
Vineyard Haven,	-	69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waltham,	19	1,762	1,121	60	20	9	-	-	-	8	2	-	6	-	-	-	-	-	-	6	-	-	-
Webster,	9	761	20	18	1	2	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-	-	-
Williamstown,	-	227	13	3	4	-	-	-	5	1	1	1	-	-	-	-	-	1	1	-	-	-	-
Woburn,	34	468	66	33	12	3	-	-	-	9	3	1	-	-	-	-	-	-	-	-	-	-	-
Worcester County,	-	231	20	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worcester,	78	13,514	901	346	167	34	-	-	5	71	3	11	28	-	-	4	-	3	-	-	-	-	-

1 Includes one 70-light meter.

GAS STOVES.

In the following table, designed to show the number of gas stoves supplied by the several companies on June 30, 1906, the figures given, although taken from the annual returns, are in many cases necessarily estimates. Those with a * include only stoves leased by the companies and do not include those owned by consumers.

Adams,	488	Lowell,	7,802
Amesbury,	458	Lynn,	17,771
Amherst,	9	Malden,	2,166
Arlington,	577	Marblehead,	149
Athol,	83	Marlborough,	1,394
Attleboro,	420	Milford,	91
Barre,	6	Natick,	497
Beverly,	867	New Bedford,	6,803
Boston,	*49,470	Newburyport,	850
Brockton,	4,200	Newton,	3,175
Chelsea,	1,100	North Adams,	2,109
Chicopee,	1,607	Northampton,	1,900
Citizens' (Nantucket),	75	North Attleborough,	313
Citizens' (Quincy),	275	Norwood,	7
Clinton,	588	Otis Company (Ware),	286
Cottage City,	126	People's (Stoneham),	97
Danvers,	220	Pittsfield,	2,186
Dedham,	1,787	Plymouth,	359
East Boston,	1,490	Sadler, T. G. (So. Attleborough),	7
Easthampton,	163	Salem,	3,300
Fall River,	16,755	Southbridge,	191
Fitchburg,	2,140	Spencer,	209
Framingham,	838	Springfield,	13,901
Gardner,	207	Stoughton,	70
Gloucester,	1,100	Suburban (Revere),	2,122
Greenfield,	300	Taunton,	2,041
Haverhill,	5,753	Waltham,	1,881
Ipswich,	40	Webster,	469
Lawrence,	14,038	Williamstown,	149
Leominster,	743	Worcester County,	71
Lexington,	36	Worcester,	9,000

PUBLIC GAS LAMPS.

The following table shows the number of street lamps supplied June 30, 1906, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies : —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
Barre,	43	—	—	\$20 29	\$5 87
Boston,	9,597	243	—	92.4	—
Cambridge,	316	11	—	95.1	—
Charlestown,	525	3	—	95.1	—
Chelsea,	204	204	—	1 00	—
Chicopee,	29	—	—	1 29	35
Citizens' (Quincy),	16	—	—	3 22	1 68
Cottage City,	42	—	—	1 00	15
Dedham,	37	23	—	1 00	20
East Boston,	467	16	—	1 17	—
Fall River,	236	21	—	1 11	—
Gardner,	100	—	—	2 65	1 51
Gloucester,	100	—	—	1 00	—
Hatfield,	21	—	—	15 00	—
Haverhill,	230	—	—	1 23	—
Lawrence,	113	8	—	1 00	—
Lowell,	1,283	56	—	1 73	98
Marion,	101	—	—	19 46	—
Natick,	91	7	—	1 36	—
New Bedford,	874	50	—	2 48	1 61
Newton,	999	34	—	1 62	96
Northampton,	156	—	—	1 00	—
Norwood,	153	8	—	1 12	38
Otis Company (Ware),	1	—	—	1 75	—
Southbridge,	1	—	—	1 10	—
South Hadley,	45	—	—	27 10	—
Taunton,	41	—	12	1 20	—
Vineyard Haven,	32	—	—	17 90	—
Waltham,	6	—	—	1 05	—
Worcester County,	26	26	—	4 31	2 86
Worcester,	569	7	—	95.2	—

The following tables give an analysis, on the unit basis of 1,000 feet of gas, of the income, expenditures and surplus earnings of all of the gas companies making or selling more than 100 million feet of gas during the year, as stated by the companies in their returns. Of the companies in question, the Boston Consolidated Gas Company, Charlestown Gas and Electric Company, Lawrence Gas Company, Lynn Gas and Electric Company, New Bedford Gas and Edison Light Company and Newton and Watertown Gas Light Company sell electricity as well as gas; consequently, the total income, depreciation, dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the unit basis. The analysis of the expenses of manufacturing is stated on the basis of the gas made. This basis is adopted in deference to the provisions of section 3 of chapter 422 of the Acts of 1906, requiring the annual publication of certain similar information relating to the Boston Consolidated Gas Company. The table printed on page 134 gives the amount of capital of each of these companies per 1,000 feet of gas sold; and the tables on pages 128 and 134 give the respective amounts of gas made, bought and sold during the year.

1. INCOME.

No. of Company.	COMPANY.	INCOME FROM GAS BUSINESS.						TOTAL INCOME FROM GAS BUSINESS.		Net Income from Electric Business and Sources other than Gas Business.	TOTAL INCOME FOR YEAR.		No. of Company.
		From Private Consumers.	From Public Lamps.	From Other Companies.	From Residuals.	From Other Sources.	TOTAL INCOME FROM GAS BUSINESS.						
							Amount.	Per M sold.	Amount.		Per M sold.		
1	Boston, .	\$3,099,733 21	\$107,211 85	\$155,629 31	\$35,434 60	-	\$3,398,008 97	\$0.8685	\$153,197 02 ¹	\$3,622,138 14 ²	-	1	
2	Brockton, .	137,099 88	-	-	3,364 13	\$12 82	140,476 83	1.2786	896 66	141,373 49	\$1.2867	2	
3	Cambridge, .	415,277 80	3,450 67	362 21	73,376 22	411 50	522,878 40	1.1159	6,347 42	529,225 82	1.1295	3	
4	Charlestown, .	176,167 70	5,715 41	-	15,006 80	-	196,889 91	1.034	21,758 29 ¹	218,648 20 ²	-	4	
5	East Boston, .	94,832 09	5,775 49	18,636 66	20,493 73	125 00	139,862 97	1.1594	2,724 54	142,587 52	1.182	5	
6	Fall River, .	356,158 94	2,087 21	-	38 00	217 30	358,501 45	.9642	3,398 08	361,899 53	.97338	6	
7	Haverhill, .	171,079 72	1,898 16	-	-	452 29	173,430 17	1.0156	1,927 10	175,357 27	1.0269	7	
8	Lawrence, .	292,200 09	1,073 61	-	27,977 06	50 00	321,300 76	1.1063	56,509 64 ¹	377,810 40 ²	-	8	
9	Lowell, .	449,101 82	21,522 47	-	100,996 45	-	571,620 74	1.1295	7,407 84	579,028 58	1.144	9	
10	Lynn, .	364,663 23	-	-	34,428 90	-	399,092 13	.9728	121,653 28 ¹	520,745 41 ²	-	10	
11	Malden, .	200,918 39	-	-	11,461 63	-	212,380 02	1.1709	1,703 68	214,085 70	1.1803	11	
12	New Bedford, .	187,706 96	25,071 40	-	27,202 11	14,386 74	254,367 21	1.3035	75,159 99 ¹	329,527 20 ²	-	12	
13	Newton, .	161,603 45	15,784 28	-	2,739 52	127 50	180,254 75	1.0530	15,139 01 ¹	195,393 76 ²	-	13	
14	Salem, .	120,353 20	-	-	20,128 96	1,346 79	141,828 95	1.4121	-	141,828 95	1.4121	14	
15	Springfield, .	313,206 78	-	-	20,973 36	656 16	334,836 30	1.020	1,612 89	336,449 19	1.025	15	
16	Worcester, .	418,576 83	6,308 71	-	28,589 47	214 00	453,689 01	1.0202	982 70	454,671 71	1.022	16	

¹ Includes net income only from electric business.² Includes gross income from gas, but net income only from electric business.

2. OPERATING EXPENSES.
(a) Expenses of Manufacture.

No. of Company.	COMPANY.	COAL.		ENRICHERS.		PURIFIERS.		WATER.		WAGES.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	
1	Boston, .	\$187,625 53	\$0.10874	\$249,501 87	\$0.14459	\$54,486 91	\$0.03158	\$13,370 43	\$0.00774	\$165,742 05	\$0.09605	1
2	Brockton, .	29,327 66	.23934	12,886 71	.10516	515 42	.0042	1,616 57	.01319	16,173 71	.13199	2
3	Cambridge, .	126,812 60	.24352	33,337 74	.06402	3,009 60	.00577	3,297 92	.00633	51,048 74	.09803	3
4	Charlestown, .	24,029 76	.40157	453 15	.00757	415 77	.00694	392 40	.00655	14,958 46	.24998	4
5	East Boston, .	34,965 12	.26904	8,963 89	.06897	50 82	.0005	505 33	.00388	16,718 95	.12865	5
6	Fall River, .	35,311 55	.08896	50,682 35	.12769	483 92	.00130	-	-	9,702 93	.02444	6
7	Haverhill, .	27,642 38	.1574	34,499 82	.1965	470 23	.00275	836 95	.00490	15,137 99	.0862	7
8	Lawrence, .	80,597 94	.26321	27,778 55	.09071	972 05	.00317	.900 54	.00204	34,635 72	.11318	8
9	Lowell, .	152,940 89	.28985	29,442 52	.05579	3,785 27	.00717	216 81	.00041	42,726 71	.08097	9
10	Lynn, .	72,957 62	.16694	30,231 16	.06917	1,800 00	.00411	881 89	.00201	22,270 90	.05095	10
11	Malden, .	44,571 71	.19742	23,731 83	.10512	1,643 06	.00727	205 02	.00090	25,759 62	.11410	11
12	New Bedford, .	50,271 16	.24806	14,372 12	.07092	1,177 51	.00581	1,465 94	.00723	12,433 43	.06135	12
13	Newton, .	11,876 03	.23338	4,227 08	.08306	-	-	40 75	.00081	6,013 46	.11819	13
14	Salem, .	35,127 39	.3235	3,705 22	.0341	3,385 46	.0311	255 31	.00235	11,474 34	.1057	14
15	Springfield, .	73,468 50	.2102	26,854 50	.0768	5,166 70	.0147	271 55	.00777	31,327 64	.0896	15
16	Worcester, .	96,904 29	.20402	48,579 53	.10227	748 89	.00158	-	-	27,832 39	.05859	16

2. OPERATING EXPENSES — *Continued.*
(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	REPAIRS, ETC.		TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL COST OF GAS MADE OR PURCHASED.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M bought.	Amount.	Per M sold.	
1	Boston, .	\$82,104 07	\$.04758	\$752,830 86	\$0.4362	\$717,396 26	\$0.4157	\$521,158 09	\$0.2303	\$1,273,988 95	\$0.32566	1
2	Brockton, .	4,346 20	.03542	64,866 27	.5293	61,502 14	.5019	-	-	64,866 27	.59039	2
3	Cambridge, .	51,780 33	.09943	269,286 93	.5171	195,910 71	.3762	-	-	269,286 93	.57472	3
4	Charlestown, .	45,657 50	.7630	85,907 04	1.435	70,900 24	1.1800	44,761 46	.3195	130,668 50	.68685	4
5	East Boston, .	9,246 86	.07115	70,450 97	.5421	49,957 24	.3844	-	-	70,450 97	.58403	5
6	Fall River, .	14,734 69	.0371	110,915 44	.2794	110,877 44	.2793	-	-	110,915 44	.2983	6
7	Haverhill, .	6,719 85	.0382	85,307 22	.4859	85,307 22	.4859	-	-	85,307 22	.49958	7
8	Lawrence, .	16,406 19	.05357	161,290 99	.52674	133,313 93	.4353	-	-	161,290 99	.5553	8
9	Lowell, .	36,527 49	.06922	265,639 69	.5034	164,643 24	.3120	-	-	265,639 69	.52188	9
10	Lynn, .	18,952 97	.04336	147,094 54	.3365	112,665 64	.2578	-	-	147,094 54	.3585	10
11	Malden, .	14,945 69	.06620	110,856 93	.4910	99,395 30	.4407	-	-	110,856 93	.61117	11
12	New Bedford, .	11,406 24	.05628	91,126 40	.4496	63,924 29	.3154	-	-	91,126 40	.4669	12
13	Newton, .	5,391 98	.10596	27,549 30	.5414	24,809 78	.4875	53,227 56	.4293	80,776 86	.4719	13
14	Salem, .	11,786 07	.10857	65,733 79	.6055	45,604 83	.4200	-	-	65,733 79	.6544	14
15	Springfield, .	14,665 15	.0419	151,754 04	.4343	130,780 98	.3743	-	-	151,754 04	.4623	15
16	Worcester, .	37,708 60	.07938	211,773 70	.44583	183,184 23	.3856	-	-	211,773 70	.47023	16

2. OPERATING EXPENSES — *Continued.**(b) Expenses of Distribution.*

No. of Company.	COMPANY.	WAGES.		REPAIRS OF MAINS AND SERVICES.		TOOLS AND APPLIANCES.		REPAIRS OF METERS.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston,	\$187,936 79	\$0.04803	\$108,425 30	\$0.02771	\$16,303 06	\$0.00416	\$59,883 90	\$0.01530	1
2	Brockton,	5,936 08	.05402	371 37	.00338	6,502 09	.05917	425 64	.00387	2
3	Cambridge,	19,679 37	.0420	11,797 74	.0251	-	-	23,463 85	.0501	3
4	Charlestown,	9,290 96	.04883	9,210 61	.04841	15 27 }	.0003 }	5,119 79	.02691	4
5	East Boston,	3,007 03	.02492	2,953 34	.02448	42 52 }	.00939 }	1,588 37	.01316	5
6	Fall River,	8,955 99	.02408	20,986 44	.05644	1,133 79	.01431	9,289 50	.02498	6
7	Haverhill,	1,374 97	.00805	3,419 32	.02002	5,321 40	.00839	5,193 92	.0304	7
8	Lawrence,	4,785 54	.01647	3,867 07	.01331	1,434 29	-	13,752 51	.04735	8
9	Lowell,	12,602 05	.02490	15,207 44	.03004	-	.00214	11,339 52	.0224	9
10	Lynn,	8,863 35	.0216	28,913 80	.0704	1,087 57	.0082	14,773 91	.0360	10
11	Malden,	9,837 12	.05423	19,030 93	.10493	3,378 81	.03330	2,692 30	.01484	11
12	New Bedford,	9,756 62	.04999	116 44	.0006	6,041 00	-	1,218 47	.00624	12
13	Newton,	10,340 32	.06041	12,170 64	.07114	-	-	6,030 06	.03523	13
14	Salem,	2,053 49	.02044	4,016 98	.0400	278 29	.00162	1,791 31	.01783	14
15	Springfield,	11,496 27	.03502	3,819 90	.01163	1,703 66	.01696	2,430 13	.00740	15
16	Worcester,	11,969 24	.0269	3,761 85	.0084	-	-	3,294 37	.0074	16

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	GAS STOVES.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston,	\$23,858 04	\$0.0061	-	-	\$7,060 96	\$0.0018	\$403,468 05	\$0.1031	1
2	Brockton,	5,692 38	.05180	-	-	-	-	18,927 56	.17227	2
3	Cambridge,	4,041 89	.0086	-	-	-	-	58,982 85	.12586	3
4	Charlestown,	15 27	-	-	-	-	-	23,679 15	.12447	4
5	East Boston,	176 37	.00146	-	-	-	-	8,858 90	.07343	5
6	Fall River,	6,361 83	.01711	-	-	-	-	50,915 16	.13692	6
7	Haverhill,	-	-	-	-	-	-	11,422 50	.06686	7
8	Lawrence,	3,671 09	.01264	\$957 80	\$0.00329	-	-	27,034 01	.0930	8
9	Lowell,	5,283 97	.01044	12,225 56	.02415	-	-	57,746 11	.1141	9
10	Lynn,	9,103 38	.0221	-	-	-	-	65,033 25	.1585	10
11	Malden,	-	-	-	-	-	-	37,601 35	.2073	11
12	New Bedford,	-	-	16,236 77	.08335	14,055 40	.07202	41,413 70	.2122	12
13	Newton,	4,735 03	.02766	9,405 40	.05495	-	-	42,959 74	.2510	13
14	Salem,	2,410 53	.02399	-	-	-	-	11,975 97	.1192	14
15	Springfield,	2,098 28	.00639	-	-	-	-	19,844 58	.0604	15
16	Worcester,	9,763 23	.0219	-	-	-	-	28,788 69	.06473	16

2. OPERATING EXPENSES — *Concluded.*(c) *Office and Other Operating Expenses.*

No. of Company.	COMPANY.	OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston,	\$263,128 41	\$0.06726	\$264,000 00	\$0.06748	\$57,657 17	\$0.01473	\$2,262,212 58	\$0.5782	1
2	Brockton,	4,872 19	.04434	5,619 64	.05114	1,818 72	.01659	96,104 38	.8747	2
3	Cambridge,	26,709 73	.05705	33,612 57	.07179	5,511 95	.01176	394,104 03	.84113	3
4	Charlestown,	12,169 54	.06396	13,387 23	.07142	2,349 58	.01235	182,454 00	.95905	4
5	East Boston,	17,300 19	.14342	5,100 00	.04227	2,368 43	.01955	104,078 49	.8628	5
6	Fall River,	27,041 13	.0727	24,000 00	.0646	3,798 83	.0102	216,670 56	.5827	6
7	Haverhill,	11,871 82	.06952	6,726 53	.03939	1,806 37	.01057	117,133 94	.68592	7
8	Lawrence,	24,119 06	.0830	19,341 04	.0666	5,360 79	.0184	237,145 89	.8165	8
9	Lowell,	17,270 63	.0341	39,882 46	.0788	7,970 31	.0157	388,509 20	.76766	9
10	Lynn,	9,805 75	.0239	10,692 78	.0261	4,301 39	.0104	236,927 71	.57757	10
11	Malden,	28,883 28	.15925	11,062 62	.06099	6,474 89	.03569	194,879 07	1.0744	11
12	New Bedford,	14,132 15	.0724	19,474 44	.0998	3,043 37	.0156	169,190 06	.86698	12
13	Newton,	11,917 85	.0696	7,864 51	.0460	1,378 65	.0080	144,897 61	.8465	13
14	Salem,	9,930 46	.0988	11,853 64	.1180	1,839 64	.0183	101,333 50	1.00892	14
15	Springfield,	29,825 20	.0908	17,261 16	.0526	8,350 55	.0254	227,035 53	.6916	15
16	Worcester,	19,638 56	.04416	27,623 75	.06212	6,136 41	.01379	293,961 11	.66103	16

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	BALANCE FROM GAS OPERATION.		DEPRECIATION AND OTHER RESERVES.		OTHER EXPENSES.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston,	\$1,135,766 39	\$0.2903 {	Emp. fund, \$50,000 00 ¹ {	-	\$115 49	-	1
2	Brockton,	44,372 45	.4039	Gas, 21,587 01	-	1,589 73	\$0.01446	2
3	Cambridge,	128,774 37	.2748	20,000 00	\$0.0427	1,705 58	.0036	3
4	Charlestown,	14,435 91	.0758	Electric, 5,624 03 ²	-	371 61	-	4
5	East Boston,	35,784 48	.2966	3,077 92	.02551	4,617 93	.0382	5
6	Fall River,	141,830 89	.3814	-	-	-	-	6
7	Haverhill,	56,296 23	.3296	13,203 16	.07732	2,047 75	.01199	7
8	Lawrence,	84,154 87	.28976 {	Gas and 20,000 00	-	1,678 97	-	8
9	Lowell,	183,111 54	.3618	electric, 27,916 62	.05516	16,574 58	.03275	9
10	Lynn,	162,164 42	.3953	-	-	3,000 00	-	10
11	Malden,	17,500 95	.09650 {	Electric, 37,500 00 ¹ {	-	11,788 87	.0649	11
12	New Bedford,	85,177 15	.4365	Gas and 36,521 92	-	-	-	12
13	Newton,	35,357 14	.2065	electric, }	-	5,263 89	-	13
14	Salem,	40,495 45	.40318	-	-	460 05	.00458	14
15	Springfield,	107,800 77	.3284	74,645 97 ¹	.22743	-	-	15
16	Worcester,	159,727 90	.3591	25,385 35	.05708	-	-	16

¹ A portion of the amount credited to depreciation is not derived from earnings of the current year. ² Not derived from earnings of the current year.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			INTEREST.		UNDIVIDED EARNINGS. ¹		No. of Company.
		Amount.	Per Cent.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston,	\$1,209,968	8	-	\$10,908 53	-	\$3,615 62 ²	-	1
2	Brockton,	19,500	5	\$0.1775	13,045 34	\$0.11873	11,134 04	\$0.10134	2
3	Cambridge,	88,000	10	.1878	9,475 11	.0202	15,941 10	.0340	3
4	Charlestown,	50,000	10	-	255 24	-	20,056 68 ²	-	4
5	East Boston,	22,000	10	.1824	2,404 26	.0199	6,408 91	.0531	5
6	Fall River,	63,500	10	.17079	6,913 45	.01859	74,815 52	.20123	6
7	Haverhill,	-	-	-	1,566 10	.00917	41,406 32 ³	.24248	7
8	Lawrence,	60,000	6	-	27,410 58	-	31,574 96	-	8
9	Lowell,	100,000	10	.1976	2,676 85	.00528	43,351 33	.08565	9
10	Lynn,	235,750	30	-	97 48	-	46,220 22	-	10
11	Malden,	18,225	3	.1005	5,001 75	.0275	15,808 99 ²	.08715	11
12	New Bedford,	84,500	10	-	2,044 12	-	228 90 ²	-	12
13	Newton,	24,000	8	-	14,336 12	-	6,896 14	-	13
14	Salem,	27,968	8	.2785	1,358 67	.01352	10,708 73	.10662	14
15	Springfield,	71,635	10	.21826	3,724 36	.01134	40,591 67 ²	.1236	15
16	Worcester,	88,000	11	.1979	4,885 56	.01098	42,439 69	.09543	16

¹ Includes income from sources other than gas.² Deficit.³ Of this amount, the Haverhill Gas Company loaned the Haverhill Gas Securities Company the sum of \$25,000.

ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1906 and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1905 :—

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Abington and Rockland, Electric Light and Power Co. of,	Abington, Rockland, . .	11,368	\$75,000
Adams Gas Light Co.,	Adams,	12,846	17,300
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	8,840	50,300
Amherst Gas Co.,	Amherst, Pelham, . . .	5,773	60,000
Athol Gas and Electric Co.,	Athol,	7,197	50,000
Attleborough Steam and Electric Co.,	Attleborough,	12,762	165,000
Ayer Electric Light Co.,	Ayer,	2,386	10,000
Beverly Gas and Electric Co.,	Beverly, Wenham, Ham- ilton,	17,793	194,000
Blackstone Electric Light Co.,	Blackstone,	5,786	10,000
Block Plant Electric Light Co.,	Boston (in part), . . .	-	9,500
Boston Consolidated Gas Co.,	Boston (in part), Brook- line,	56,418	15,124,600
Bridgewater Electric Co.,	Bridgewater,	6,754	15,000
Cambridge Electric Light Co.,	Cambridge,	97,434	700,000
Cape Light, Heat and Power Co.,	Provincetown,	4,362	35,000
Central Massachusetts Electric Co.,	Palmer, Monson, Warren, Wilbraham, West Brookfield,	19,491	150,000
Charlestown Gas and Electric Co.,	Charlestown,	39,983	500,000
Chelsea Gas Light Co.,	Chelsea,	37,289	300,000
Citizens' Gas, Electric and Power Co. of Nantucket,	Nantucket,	2,330	26,000
Clinton Gas Light Co.,	Clinton, Lancaster, . .	15,511	123,000
Cohasset Electric Co.,	Cohasset, Scituate, . .	5,324	30,000
Cottage City Gas and Electric Light Co.,	Cottage City,	1,138	25,000
Deerfield River Electric Light Co.,	Conway,	1,340	4,700
Douglas Electric Co.,	Douglas,	2,120	7,500
Easthampton Gas Co.,	Easthampton,	6,808	30,000
Edison Electric Illuminating Co. of Boston,	Arlington,	707,201	11,488,100
	Ashland,		
	Bellingham,		
	Boston,		
	Canton,		
	Dedham,		
	Dover,		
	Framingham,		
	Holliston,		
	Medfield,		
	Medway,		
	Millis,		
	Milton,		
	Natick,		
	Needham,		
	Norfolk,		
	Sharon,		
	Sherborn,		
	Somerville,		
	Stoneham,		
	Walpole,		
	Wayland,		
	Wellesley,		
	Westwood,		
	Winchester,		
	Woburn,		
Edison Electric Illuminating Co. of Brockton,	Brockton, Whitman, . .	54,315	250,000

CORPORATE NAME.	Localities supplied.	Popu- lation.	Capital.
Fall River Electric Light Co.,	Fall River,	105,762	\$599,500
Fitchburg Gas and Electric Co.,	Fitchburg,	33,021	385,000
Foxboro Electric Co.,	Foxborough,	3,364	16,500
Franklin Electric Light Co.,	Turners Falls,	4,866 ¹	10,000
Gardner Electric Light Co.,	Gardner,	12,012	30,000
Gloucester Electric Co.,	Gloucester, Rockport,	30,458	115,000
Grafton Electric Co.,	Grafton, Sutton,	8,225	10,000
Great Barrington Electric Light Co.,	Great Barrington, Egremont,	6,873	50,000
Greene Electric Light, Power and Mfg. Co.,	Ashburnham,	1,851	16,000
Greenfield Electric Light and Power Co.,	Greenfield,	9,156	135,000
Haverhill Electric Co.,	Haverhill, Groveland,	40,231	260,100
Huntington Electric Light Co.,	Huntington,	1,451	5,000
Hyde Park Electric Light Co.,	Hyde Park,	14,510	287,500
Lawrence Gas Co.,	Lawrence, No. Andover, Methuen, Andover,	89,972	1,000,000
Lee Electric Co.,	Lee, Lenox,	7,030	30,000
Lenox Electric Light Co.,	Lenox, Stockbridge,	5,080	20,000
Leominster Electric Light and Power Co.,	Leominster, Lunenburg,	15,590	50,000
Lexington Gas and Electric Co.,	Lexington, Bedford,	5,738	40,000
Lowell Electric Light Corporation,	Lowell, Billerica, Chelmsford, Tewksbury,	106,401	650,000
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	89,358	805,000
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	101,129	425,000
Manchester Electric Co.,	Manchester,	2,618	116,500
Marlborough Electric Co.,	Marlborough, Southborough,	16,004	30,000
Milford Electric Light and Power Co.,	Milford, Hopedale,	14,153	40,000
Millbury Electric Co.,	Millbury,	4,631	17,000
Mill River Electric Light Co.,	Williamsburg,	1,943	15,000
Montague Electric Light and Power Co.,	Montague,	7,015	2,000 ²
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven,	78,597	845,000
Newburyport Gas and Electric Co.,	Newburyport,	14,675	285,000
Newton and Watertown Gas Light Co.,	Newton, Watertown,	48,085	300,000
North Adams Gas Light Co.,	North Adams, Clarksburg,	23,350	100,000
Northampton Electric Lighting Co.,	Northampton,	19,937	117,400
Orange Electric Light Co.,	Orange,	5,578	45,000
Pittsfield Electric Co.,	Pittsfield, Dalton,	28,123	150,000
Plymouth Electric Light Co.,	Plymouth, Kingston,	13,324	90,000
Quincy Electric Light and Power Co.,	Quincy,	28,076	149,800
Rawson Light and Power Co.,	Leicester,	3,414	25,000
Salem Electric Lighting Co.,	Salem, Peabody (in part),	37,627 ³	275,000
Southbridge Gas and Electric Co.,	Southbridge,	11,000	50,000
South Hadley Falls Electric Light Co.,	South Hadley,	5,054	7,000
Spencer Gas Co.,	Spencer,	7,121	85,000
Stoughton Gas and Electric Co.,	Stoughton,	5,969	24,000
Suburban Gas and Electric Co.,	Revere, Winthrop,	19,693	453,000
Sunderland Electric Light and Power Co.,	Sunderland,	910	11,000
Union Electric Light Co.,	Franklin, Norfolk,	6,333	20,000
United Electric Light Co.,	Springfield, W. Springfield, Longmeadow, Ludlow,	86,486	1,000,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge,	11,281	39,400
Waltham Gas Light Co.,	Waltham,	26,282	324,700
Ware Electric Co.,	Ware, Hardwick,	11,855	40,000
Webster Electric Co.,	Webster, Dudley, Oxford,	16,763	95,000
Westborough Gas and Electric Co.,	Westborough,	5,378	25,000
Weston Electric Light Co.,	Weston, Weyland,	4,311	30,000
Weymouth Light and Power Co.,	Weymouth,	11,585	50,000
Williamstown Gas Co.,	Williamstown,	4,425	20,000
Winchendon Electric Light and Power Co.,	Winchendon,	5,933	12,000
Woodville Electric Light Co.,	Hopkinton,	2,585	3,600
Worcester Electric Light Co.,	Worcester,	128,135	600,000

¹ Estimated.² Par value, \$25.³ Salem only.

Following are the names of the owners, on June 30, of electric light plants not owned by electric light corporations and the localities supplied: U. S. Adams, Townsend; American Woolen Company, Maynard; Gilbert M. Ballou, Shirley; Chester Electric Light Company (E. LeRoy Gardner, owner), Chester; W. O. Loveland, Ashby; Nashua River Paper Company, Pepperell; Niles Trust Estate, Boston (in part); Randolph and Holbrook Electric Light Company (Estate of Charles Doughty, owner), Randolph; Shelburne Falls Electric Light and Power Company (Wilcox and Halligan, owners), Shelburne Falls; Steam and Power Company (John W. T. Nichols, Agent), Boston (in part); G. H. Turner, Charlemont.

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1906:—

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Par Value of Stock held in Massachusetts.
Abington and Rockland,	11	11	\$75,000
Amesbury,	22	20	49,100
Attleborough,	30	29	163,000
Ayer,	3	3	10,000
Blackstone,	6	4	9,000
Block Plant (Boston),	3	3	9,500
Bridgewater,	11	11	15,000
Cambridge,	109	103	694,200
Cape (Provincetown),	35	3	700
Central Mass. (Palmer),	55	31	43,400
Cohasset,	35	35	30,000
Deerfield River (Conway),	6	6	4,700
Douglas,	5	5	7,500
Edison (Boston),	2,536	1,972	9,233,100
Edison (Brockton),	52	45	235,600
Fall River,	185	166	546,400
Foxborough,	4	3	14,100
Franklin,	23	21	9,200
Gardner,	14	14	30,000
Gloucester,	11	7	102,600
Grafton,	8	8	10,000
Great Barrington,	11	9	48,800
Greene (Ashburnham),	10	10	16,000
Greenfield,	119	110	129,400
Haverhill,	123	65	120,500
Huntington,	4	4	5,000
Hyde Park,	15	14	278,500
Lee,	45	38	25,200
Lenox,	27	24	13,400
Leominster,	7	7	50,000
Lowell,	319	295	622,900

COMPANY.	Whole Number of Stockholders.	Number resident in Massachusetts.	Par Value of Stock held in Massachusetts.
Malden,	117	40	\$91,200
Manchester,	38	32	96,500
Marlborough,	10	9	29,500
Medfield,	3	3	60,000
Medway,	4	4	12,000
Milford,	6	6	40,000
Millbury,	20	18	16,000
Mill River (Williamsburg),	4	4	15,000
Montague,	9	9	2,000
Northampton,	46	43	81,100
Orange,	9	8	35,200
Pittsfield,	78	73	141,400
Plymouth,	8	8	90,000
Quincy,	95	95	149,800
Rawson (Leicester),	3	3	25,000
Salem,	203	192	264,200
South Hadley Falls,	10	10	7,000
Sunderland,	3	3	11,000
Union (Franklin),	8	1	100
United (Springfield),	231	202	833,400
Uxbridge and Northbridge,	16	16	39,400
Ware,	59	57	37,800
Westborough,	18	17	24,500
Weston,	8	8	30,000
Weymouth,	9	9	50,000
Winchendon,	11	11	12,000
Woodville,	4	4	3,600
Worcester,	191	178	564,300

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants in the State under the supervision of the Board for the year ending June 30, 1905, and for the year ending June 30, 1906:—

	YEAR ENDING JUNE 30.	
	1905.	1906.
INCOME:—		
From sale of commercial arc lights by contract,	\$177,388 71	\$125,529 85
sale of commercial incandescent lights by contract,	184,069 03	175,819 73
sale of commercial arc and incandescent lights by meter,	4,471,896 88	5,196,310 99
sale of public arc lights,	1,473,560 30	1,485,261 29
sale of public incandescent lights,	412,778 69	437,152 72
sale of electric power,	1,267,057 45	1,326,489 29
current sold to other companies,	86,226 95	125,937 99
rent of motors,	2,799 62	2,702 33
rent of fixtures,	8,522 09	22,490 99
rent of meters,	5,188 50	5,141 04
steam heating,	18,777 51	25,082 29
Total,	\$8,108,265 73	\$8,927,918 51

	YEAR ENDING JUNE 30.	
	1905.	1906.
EXPENSES:—		
1. Coal or other fuel,	\$991,698 90	\$1,026,347 59
2. Rent of real estate used for plant,	97,820 39	106,066 41
3. Oil and waste,	36,117 41	30,533 81
4. Water,	50,853 49	52,902 64
5. Wages at station,	585,504 16	595,320 12
6. Station repairs,	37,588 52	39,856 81
7. Steam plant repairs,	118,109 92	123,952 01
8. Electric plant repairs,	85,739 19	88,504 19
9. Apparatus and machinery,	56,322 19	58,605 57
10. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors,	251,575 20	263,004 51
11. Repairs and renewals of lines, meters, lamps and motors,	542,910 36	618,697 44
12. Distribution tools and appliances,	43,376 69	51,439 26
13. Carbons,	70,554 37	69,281 64
14. Incandescent lamps,	171,012 86	212,627 74
15. Globes,	4,990 82	6,491 56
16. Directors' allowances,	12,484 07	14,307 38
17. Salaries of officers,	177,975 81	197,769 66
18. General salaries,	275,735 59	299,898 71
19. Rent of offices, if separate from plant,	23,503 46	23,806 84
20. General office expenses,	204,950 01	265,861 92
21. Taxes,	598,035 03	685,810 46
22. Insurance,	128,370 66	124,823 84
23. Law expenses,	57,833 04	60,826 64
24. Claims,	12,594 26	2,942 89
25. Bad debts,	33,231 98	22,996 76
26. Incidental expenses,	16,105 24	11,057 93
27. Current bought,	92,254 49	133,857 62
Total,	\$4,777,248 11	\$5,186,591 95
Leaving an apparent net profit of	\$3,331,017 62	\$3,741,326 56
Of this profit, the gas companies made in their electrical departments,	634,690 18	666,710 26
Leaving for the electric light companies,	\$2,696,327 44	\$3,074,616 30
To which should be added the income from rents, jobbing, etc., amounting to	223,012 79	249,291 69
Making a total of	\$2,919,340 23	\$3,323,907 99
Against which the following charges were made:—		
Interest,	\$374,918 63	\$326,892 33
Dividends,	1,489,247 70	1,647,088 58
Depreciation,	312,084 55	488,742 88
Sundry items,	836,296 97	579,640 10
	\$3,012,547 85	\$3,042,363 89
Leaving an apparent deficit for the year of	\$93,207 62	—
Leaving an apparent profit for the year of	—	\$281,544 10

Four¹ of the corporations included above appear not to have earned expenses, and twenty-six² others have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from electric lighting of all the companies increased \$410,308.94,

¹ Four in 1905.² Thirty in 1905.

and those doing only an electric business show an increase during the last year of \$378,288.86.

In Appendix A will be found, under date of June 30, 1906, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1905 and 1906, show the following facts:—

	JUNE 30.	
	1905.	1906.
ASSETS:—		
Construction accounts, including franchises,	\$29,012,348 91	\$29,775,616 15
Cash on hand,	673,050 05	714,869 62
Due for light and power,	646,218 15	679,078 35
Other accounts due,	68,840 90	77,638 97
Materials, etc.,	796,774 74	859,271 51
Notes receivable,	1,571,468 92	1,497,000 05
Investments,	751,421 20	790,146 63
	\$33,520,122 87	\$34,393,621 28
LIABILITIES:—		
Capital,	\$18,333,061 65	\$18,698,000 00
Bonds,	3,107,500 00	3,042,000 00
Notes payable,	3,130,459 41	3,494,345 76
Unpaid bills,	548,072 99	481,164 81
Unpaid dividends,	316,602 50	324,677 50
Interest due and unpaid,	15,942 69	3,933 27
Interest accrued but not due,	35,144 90	49,398 49
Deposits,	18,772 89	22,754 16
Other items,	6,108,794 90	6,288,931 16
	\$31,614,351 93	\$32,405,205 15
Reserved and depreciation funds,	918,408 39	542,152 75
	\$32,532,760 32	\$32,947,357 90
Surplus,	987,362 55	1,446,263 38
	\$33,520,122 87	\$34,393,621 28
Of these companies:—		
49 ¹ show an aggregate surplus of	\$1,261,710 31	\$1,563,633 07
11 ² show an aggregate deficit of	274,347 76	117,369 69
Leaving total net surplus as shown above,	\$987,362 55	\$1,446,263 38
Which added to reserves carried as liabilities,	918,408 39	542,152 75
Would show an actual surplus of	\$1,905,770 94	\$1,988,416 13
Equivalent to per cent. on capital of about	10.40	10.63

¹ Fifty in 1905.² Twelve in 1905.

The following table shows the value of the plant of each electric company, as assessed by the local authorities:—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland, . .	\$61,550	Loveland, W. O. (Ashby), .	\$1,200
Adams, U. S. (Townsend), .	2,500	Lowell,	761,400
American Woolen (Maynard),	23,000	Malden,	590,600
Amesbury,	28,050	Manchester,	109,000
Attleborough,	120,000	Marlborough,	98,515
Ayer,	6,400	Milford,	39,855
Ballou, G. M. (Shirley), . .	5,500	Millbury,	14,150
Blackstone,	16,400	Mill River (Williamsburg), .	11,100
Bridgewater,	15,000	Montague,	1,500
Cambridge,	872,500	Northampton,	89,500
Cape (Provincetown), . . .	32,000	Orange,	23,175
Central Mass. (Palmer), . .	41,420	Pittsfield,	162,110
Chester,	2,500	Plymouth,	69,450
Cohasset,	2,250	Quincy,	290,075
Edison (Boston),	13,722,525	Randolph,	19,000
Edison (Brockton),	205,500	Rawson (Leicester),	10,000
Fall River,	414,200	Salem,	341,400
Foxborough,	10,300	Shelburne Falls,	6,000
Franklin,	9,000	South Hadley Falls,	7,000
Gardner,	52,550	Turner, G. H. (Charlemont), .	500
Gloucester,	157,600	Sunderland,	1,500
Grafton,	3,625	Union (Franklin),	15,600
Great Barrington,	44,000	United (Springfield),	1,267,500
Greene (Ashburnham), . . .	16,200	Uxbridge and Northbridge, .	47,600
Greenfield,	158,160	Ware,	38,100
Haverhill,	377,175	Westborough,	17,625
Huntington,	3,000	Weston,	30,000
Hyde Park,	147,950	Weymouth,	50,500
Lee,	14,300	Winchendon,	8,000
Lenox,	5,000	Worcester,	1,023,400
Leominster,	82,800		

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants : —

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Abington and Rockland, . .	\$1,701 70	Chester,	\$46 32
Adams,	357 92	Citizens' (Nantucket), . . .	113 19
Adams, U. S. (Townsend), .	44 02	Clinton,	1,051 90
American Woolen (Maynard),	404 04	Cohasset,	149 63
Amesbury,	552 07	Cottage City,	188 52
Amherst,	774 73	Deerfield River (Conway), .	81 07
Athol,	666 14	Douglas,	130 64
Attleborough,	1,892 57	Easthampton,	169 65
Ayer,	128 83	Edison (Boston),	445,508 65
Ballou, G. M. (Shirley), . .	89 67	Edison (Brockton),	5,797 96
Beverly,	3,014 63	Fall River,	12,009 65
Blackstone,	330 06	Fitchburg,	5,328 86
Block Plant (Boston), . . .	47 29	Foxborough,	313 15
Boston,	8,000 00	Franklin,	236 88
Bridgewater,	219 01	Gardner,	1,007 27
Cambridge,	18,140 29	Gloucester,	2,643 83
Cape (Provincetown), . . .	613 50	Grafton,	93 09
Central Mass. (Palmer), . .	782 07	Great Barrington,	1,137 02
Charlestown,	1,460 39	Greene (Ashburnham),	324 00
Chelsea,	2,870 16	Greenfield,	2,730 61

COMPANY.	Taxes paid.	COMPANY.	Taxes paid.
Haverhill,	\$7,370 50	Pittsfield,	\$4,086 37
Huntington,	84 07	Plymouth,	1,215 86
Hyde Park,	4,993 66	Quincy,	4,445 45
Lawrence,	6,614 18	Randolph,	488 01
Lee,	440 39	Rawson (Leicester),	367 03
Lenox,	356 14	Salem,	7,414 80
Leominster,	1,542 14	Shelburne Falls,	101 55
Lexington,	389 12	Southbridge,	764 01
Loveland, W. O. (Ashby),	10 86	South Hadley Falls,	186 33
Lowell,	20,517 08	Spencer,	116 86
Lynn,	10,651 52	Stoughton,	223 25
Malden,	11,323 89	Suburban,	7,858 00
Manchester,	821 70	Sunderland,	82 80
Marlborough,	2,503 58	Turner, G. H. (Charlemont),	13 31
Medfield,	732 24	Union (Franklin),	373 59
Medway,	10 35	United (Springfield),	20,180 15
Milford,	550 39	Uxbridge and Northbridge,	811 15
Millbury,	274 20	Waltham,	3,160 11
Mill River (Williamsburg),	198 70	Ware,	840 92
Montague,	42 53	Webster,	656 43
New Bedford,	9,737 22	Westborough,	414 81
Newburyport,	1,563 80	Weston,	289 57
Newton,	3,932 27	Weymouth,	1,375 08
North Adams,	3,061 05	Williamstown,	147 89
Northampton,	2,443 88	Winchendon,	233 84
Orange,	504 00	Worcester,	18,112 85

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table:—

COMPANY.	RATE PER CENT.		Amount of Dividends.
	1905.	1906.	
Abington and Rockland,	5	5	\$3,750 00
Amesbury,	- 1	- 1	-
Attleborough,	4	5½ ²	8,075 00
Ayer,	6	7	700 00
Blackstone,	6	6	600 00
Bloek Plant (Boston),	- 1	- 1	-
Bridgewater,	- 1	- 1	-
Cambridge,	8	10	70,000 00
Cape (Provincetown),	- 1	8	2,400 00
Central Mass. (Palmer),	- 1	- 1	-
Cohasset,	- 1	- 1	-
Deerfield River (Conway),	- 1	- 1	-
Douglas,	- 1	2½	187 50
Edison (Boston),	10 ³	10	1,148,810 00
Edison (Brockton),	5	5	12,500 00

¹ No dividend declared.

² Two per cent. on \$115,000; 3½ per cent. on \$165,000.

³ Two and one-half per cent. on \$10,440,500; 5 per cent. on \$10,449,100; 2½ per cent. on \$11,488,100.

COMPANY.	RATE PER CENT.		Amount of Dividends.
	1905.	1906.	
Fall River,	7	8½ ¹	\$39,750 00
Foxborough,	— ²	5	825 00
Franklin,	6	— ²	—
Gardner,	10	10	3,000 00
Gloucester,	7	7 ³	7,175 00
Grafton,	— ²	— ²	—
Great Barrington,	9½	7½	3,750 00
Greene (Ashburnham),	— ²	— ²	—
Greenfield,	6	3	4,050 00
Haverhill,	9½ ⁴	10	26,010 00
Huntington,	— ²	— ²	—
Hyde Park,	8	8	23,000 00
Lee,	5	5	1,500 00
Lenox,	6	6	1,200 00
Leominster,	— ²	9	4,500 00
Lowell,	8 ⁵	8	52,000 00
Malden,	9 ⁶	9	38,250 00
Manchester,	— ²	— ²	—
Marlborough,	— ²	— ²	—
Medfield,	— ²	— ²	—
Medway,	— ²	— ²	—
Milford,	6	6	2,400 00
Millbury,	— ²	— ²	—
Mill River (Williamsburg),	— ²	— ²	—
Montague,	— ²	— ²	—
Northampton,	8	10	11,740 00
Orange,	4	— ²	—
Pittsfield,	8	8	12,000 00
Plymouth,	— ²	— ²	—
Quincy,	6	9	10,494 00
Rawson (Leicester),	— ²	— ²	—
Salem,	7½	8	22,000 00
South Hadley Falls,	— ²	— ²	—
Sunderland,	—	— ²	—
Union (Franklin),	— ²	— ²	—
United (Springfield),	8	8	80,000 00
Uxbridge and Northbridge,	— ²	— ²	—
Ware,	6	6	2,400 00
Westborough,	4	4	1,000 00
Weston,	9	8	2,400 00
Weymouth,	— ²	— ²	—
Woodville,	—	— ²	—
Winchendon,	— ²	— ²	—
Worcester,	8	8	48,000 00

¹ Four and one-half per cent. on \$350,000; 4 per cent. on \$600,000.² No dividend declared.³ Three and one-half per cent. on \$90,000; 3½ per cent. on \$115,000.⁴ Seven and one-third per cent. on \$153,000; 2 per cent. on \$260,100.⁵ Four per cent. on \$600,000; 4 per cent. on \$650,000.⁶ Two and one-half per cent. on \$420,700, 6½ per cent. on \$425,000.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting capacity of all the companies June 30, 1903, 1904, 1905 and 1906:—

	1903.	1904.	1905.	1906.
10 candle-power,	600	600	600	-
16 " "	1,221,132	1,301,840	1,555,496	1,677,310
20 " "	800	800	800	806
32 " "	7,200	7,200	7,200	6,000
800 " "	140	140	140	140
1,200 " "	10,758	10,248	9,068	4,963
1,600 " "	60	60	-	-
2,000 " "	10,623	10,058	10,058	9,976

The following table shows the total rated horse-power of boilers and engines, and the capacity of generators for light and those exclusively for power installed by the different companies on June 30 last:—

COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	GENERATOR CAPACITY.			Power Generators (K. W. Capacity).
			Number of Lamps.	Nominal Candle-power.	Capacity in K. W.	
Abington and Rockland, . .	600	725	6,000	16	300	-
Adams,	1	-	-	-	-	-
Adams, U. S. (Townsend), .	80 ²	50	740	16	37	-
American Woolen (Maynard),	925	925	6,000	32	600	-
Amesbury,	375	525	6,000	16	350	248
Amherst,	250	890	{ 50	2,000	635	-
Athol,	400	615	{ 12,200	16	245	330 ⁴
Attleborough,	1,349 ⁵	2,150	{ 4,900	16	1,364	-
Ayer,	125	300	{ -	-	260	-
Ballou, G. M. (Shirley), .	125	100	{ 5,200	16	125	-
Beverly,	678	525	{ 2,350	16	-	-
Blackstone,	150 ⁶	215 ⁶	{ 420	1,200	582	-
Block Plant (Boston), . .	238	397	{ 7,500	16	-	-
Boston (Cons. Gas), . . .	1,375 ⁷	3,150	{ 155 ⁸	2,000	159	-
Bridgewater,	200	80	{ 900 ⁶	16	187	40
Cambridge,	1,600	3,750	{ 4,200	16	1,950	200
Cape (Provincetown), . .	-	120 ⁹	{ 35	1,200	- ⁸	-
Central Mass. (Palmer), .	662 ¹⁰	950 ¹¹	{ 750	16	2,700	250
			{ 41,000	16	90	-
			{ 1,800	16	375	825 ¹¹
			{ 225	1,200	-	-
			{ 4,000	16	-	-

¹ All current purchased.² Also one water wheel, 103 horse-power.³ Steam supplied from mill boilers.⁴ Operated by the company; includes two belonging to street railway.⁵ Also two water wheels, 79 horse-power.⁶ Not in use; current purchased.⁷ One hundred and twenty-five horse-power not in use.⁸ Not stated.⁹ Petroleum engine.¹⁰ Also six water wheels, 735 horse-power; two boilers, two water wheels, operated by company and owned by street railway.¹¹ Operated by company and owned by street railway.

COMPANY.	Total rated Horse-power (Hollers).	Total rated Horse-power (Engines).	GENERATOR CAPACITY.			Power Generators (K. W. Capacity).
			Number of Lamps.	Nominal Candle-power.	Capacity in K. W.	
Charlestown,	- ¹	-	- ¹	-	-	-
Chelsea,	800	1,540	20,000	16	1,000	105
Chester,	-	15 ²	390	16	24 ³	-
Citizens' (Nantucket),	280	199	-	-	170	-
Clinton,	250	325	{ 100 4,600	{ 1,200 16 }	272 ⁴	-
Cohasset,	350	355	{ 3,650 65	{ 16 1,200 }	195	-
Cottage City,	325	325	{ 3,740 -	{ 16 - }	212	75
Deerfield River (Conway), . . .	- ¹	-	- ¹	-	-	-
Douglas,	- ¹	-	- ¹	-	-	-
Easthampton,	60	45	50	1,200	75	-
Edison (Boston),	23,659	47,575	{ 5,376 571,340	{ 2,000 16 }	33,680	1,730
Edison (Brockton),	1,300	2,560	{ 600 23,500	{ 1,200 16 }	1,705	-
Fall River,	1,400	3,365	{ 900 188 29,660	{ 2,000 1,200 16 }	2,127 ⁴	-
Fitchburg,	774	1,500	20,000	16	1,000	-
Foxborough,	200	150	2,000	16	120	-
Franklin,	- ¹	-	- ¹	-	-	-
Gardner,	330	705	10,100	16	505	220
Gloucester,	500	1,570	-	-	1,000	160
Grafton,	- ¹	-	1,000	16	50	-
Great Barrington,	150 ³	150	13,560	16	678	72
Greene (Ashburnham),	125 ⁴	175	2,000	16	125	-
Greenfield,	1,350 ⁵	1,550	{ 145 28,920	{ 1,200 16 }	1,685	-
Haverhill,	1,900	3,967	{ 250 40,000	{ 2,000 16 }	2,125	1,062
Huntington,	125	80	900	16	45	-
Hyde Park,	1,475	2,750	{ 295 5,900	{ 2,000 16 }	463	1,837
Lawrence,	3,376 ⁶	2,315	{ 510 850 800 74,800	{ 2,000 1,200 20 16 }	4,567	-
Lee,	350 ⁷	205	5,850	16	273	-
Lenox,	- ¹	-	- ¹	-	-	-
Leominster,	600	711	11,500	16	575	-
Lexington,	300	485	7,000	16	360	-
Loveland, W. O. (Ashby), . . .	60 ⁸	50	650	16	35	-
Lowell,	1,651	4,700	24,370	16	2,085	1,450
Lynn,	2,250	7,200	{ 420 83,000	{ 2,000 16 }	4,360	480
Malden,	1,910	2,499	43,000	16	2,150	-
Manchester,	- ¹	-	- ¹	-	-	-
Marlborough,	375	676	{ 150 14,200	{ 1,200 16 }	756	-
Milford,	- ⁹	-	5,000	16	250	-
Millbury,	130 ¹⁰	250 ¹⁰	1,200 ¹⁰	16	60	-
Mill River (Williamsburg), . . .	100	100	1,700	16	72	-
Montague,	- ¹¹	- ¹¹	640	16	40	-

¹ All current purchased.² Gasoline engine; also one water wheel, 52 horse-power.³ Also six water wheels, 1,155 horse-power.⁴ Also one water wheel, 236 horse-power.⁵ Also two water wheels, 1,200 horse-power.⁶ Also six water wheels, 3,175 horse-power.⁷ Also one water wheel, 145 horse-power.⁸ Also one water wheel, 60 horse-power.⁹ Power purchased from street railway.¹⁰ Not in use; current purchased.¹¹ One water wheel, 20 horse-power.

COMPANY.	Total rated Horse-power (Boilers).	Total rated Horse-power (Engines).	GENERATOR CAPACITY.			Power Generators (K. W. Capacity).
			Number of Lamps.	Nominal Candle-power.	Capacity in K. W.	
N. R. Paper Co. (Pepperell),	1,500	250	2,000	16	110	-
New Bedford, . . .	1,116	1,600	390	1,200		
Newburyport, . . .	300	435	17,500	16	1,295	262
Newton, . . .	1,515	1,385	200	1,200		
Niles Estate (Boston), . .	400	156	3,800	16	305	-
North Adams, . . .	1,375	2,125	12,800	16	640	-
Northampton, . . .	600	1,275	1,440	16	90	-
Orange, . . .	120 ¹	185	1,020	2,000		
Pittsfield, . . .	1,050	1,700	16,000	16	1,295	200
Plymouth, . . .	550	625	240	1,200		
Quincy, . . .	1,000	1,690	9,600	16	559	120
Rawson (Leicester), . . .	250	569	50	1,200		
Randolph, . . .	250	569	3,500	16	191½	-
Rawson (Leicester), . . .	- ²	-	14,280	16	840	295
Salem, . . .	1,350	2,385	3,500	16	210	270
Shelburne Falls, . . .	- ³	45	25,000	16	1,250	-
Southbridge, . . .	360	335	4,650	16	364	-
South Hadley Falls, . . .	- ⁴	100	3,000	16	150	-
Spencer, . . .	100	100	31,450	16	1,585	377
Steam and Power (Boston), .	377	330	1,200	16	60	-
Stoughton, . . .	250	250	1,200	16	180	-
Suburban (Revere), . . .	1,200	1,936	3,400	16	150	-
Sunderland, . . .	40 ⁵	50	110	1,200		
Turner, G. H. (Charlemont),	- ⁶	-	650	16	75	-
Union (Franklin), . . .	350	225	4,400	16	275	-
United (Springfield), . . .	2,900 ⁷	4,820	140	800		
Uxbridge and Northbridge, .	400	956	2,000	16	170	-
Waltham, . . .	1,000	1,625	28,000	16	1,400	-
Ware, . . .	250	350	700	16	35	-
Webster, . . .	300	690	640	16	35	-
Westborough, . . .	160	150	85	1,200		
Weston, . . .	- ⁸	250	2,800	16	186	-
Weymouth, . . .	450 ⁹	1,050	-	-	6,600	1,940
Williamstown, . . .	- ¹⁰	-	14,600	16	750	330
Winchendon, . . .	- ¹¹	125	340	1,200		
Woodville, . . .	- ¹²	-	7,000	16	495	710
Worcester, . . .	3,000	4,400	-	-	250	-
			7,000	16	350	-
			3,000	16	150	-
			4,100	16	225	-
			15,000	16	750	-
			- ¹⁰	-	-	-
			2,616	16	100	-
			800	16	- ¹³	-
			1,000	2,000		
			720	1,200		
			49,000	16	3,540	600

¹ Also three water wheels, 384 horse-power.² Power purchased from street railway.³ Gasoline engine; also one water wheel, 85 horse-power.⁴ Steam and water power bought.⁵ Also one water wheel, 40 horse-power.⁶ Water wheel, 100 horse-power, leased.⁷ Three water wheels, 2,835 horse-power.⁸ Steam supplied by Weston Water Company.⁹ Also two water wheels, 400 horse-power, leased.¹⁰ All current purchased.¹¹ Three water wheels, 300 horse-power, leased.¹² Power purchased.¹³ Not stated.

The following table shows the total length of wire ; the length of underground conduit, the length of wire, in the same ; the number of poles set and the length of streets with overhead wires of each company, on June 30 last : —

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, . . .	680,795	-	-	1,810	25	210,400
Adams,	365,270	-	-	378	76	70,100
Adams, U. S. (Townsend), . .	95,027	-	-	227	6	27,658
American Woolen (Maynard), .	123,173	-	-	294	44	52,150
Amesbury,	322,872	-	-	860	30	94,865
Amherst,	477,000	-	-	693	173	93,700
Athol,	114,480	-	-	490	-	59,400
Attleborough,	687,678	-	-	1,150	70	217,000
Ayer,	174,984	-	-	310	8	51,900
Ballou, G. M. (Shirley), . . .	62,300	-	-	170	3	30,500
Beverly,	965,498	-	-	2,149	-	253,305
Blackstone,	190,972	-	-	423	-	57,000
Block Plant (Boston),	45,183	-	-	-	-	-
Boston (Cons. Gas),	2,413,271	33,242	166,024	2,940	473	341,925
Bridgewater,	108,480	-	-	212	1	96,360
Cambridge,	2,663,409	-	-	3,084	278	325,350
Cape (Provincetown),	101,111	-	-	240	2	32,096
Central Mass. (Palmer),	941,825	-	-	2,106	50	260,590
Charlestown,	216,183	5,464	37,127	639	36	37,210
Chelsea,	489,848	208	416	1,230	10	158,400
Chester,	29,840	-	-	44	4	8,000
Citizens' (Nantucket),	209,919	-	-	746	-	74,600
Clinton,	488,557	-	-	1,334	31	182,700
Cohasset,	374,780	9,000	9,000	1,009	28	109,798
Cottage City,	467,873	-	-	450	50	31,680
Deerfield River (Conway), . . .	105,920	-	-	104	116	17,160
Douglas,	94,884	-	-	253	2	29,440
Easthampton,	61,000	-	-	306	-	60,370
Edison (Boston),	22,006,967	945,390	7,030,147	22,098	2,105	2,828,562
Edison (Brockton),	1,617,830	18,503	68,364	2,730	46	459,330
Fall River,	1,940,585	56,219	299,724	3,077	185	454,000
Fitchburg,	903,800	174,767	-	1,712	40	190,500
Foxborough,	121,485	-	-	310	15	47,550
Franklin (Turner's Falls), . . .	189,000	600	1,500	300	20	30,000
Gardner,	421,401	-	-	605	156	67,866
Gloucester,	1,094,900	10,400	27,400	2,861	300	794,500
Grafton,	356,916	-	-	968	114	112,888
Great Barrington,	596,033	-	-	729	202	256,745
Greene (Ashburnham),	146,077	-	-	328	14	43,524
Greenfield,	600,193	-	-	878	84	106,100
Haverhill,	1,082,569	-	-	1,212	5	221,232
Huntington,	15,305	162	162	57	-	7,571
Hyde Park,	655,561	-	-	1,228	67	125,517
Lawrence,	2,523,074	18,756	79,603	4,649	102	491,850
Lee,	369,613	-	-	776	12	106,730

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Lenox,	53,832	53,863	53,832	-	-	-
Leominster,	440,229	430	860	634	28	125,000
Lexington,	430,925	-	-	1,084	51	175,000
Loveland W. O. (Ashby),	63,460	-	-	165	8	23,760
Lowell,	2,163,707	21,050	336,901	2,185	-	504,883
Lynn,	3,421,790	63,169	219,610	6,945	-	781,000
Malden,	4,076,660	1,000	500	7,976	25	1,049,188
Manchester,	53,519	45,762	53,519	7	-	750
Marlborough,	515,020	-	-	1,146	173	142,922
Milford,	313,345	-	-	486	20	70,200
Millbury,	204,907	-	-	334	14	53,669
Mill River (Williamsburg),	118,561	-	-	250	3	30,000
Montague,	35,455	-	-	80	5	9,824
N. R. Paper Co. (Pepperell),	37,540	-	-	-	20	18,000
New Bedford,	1,076,771	28,614	163,363	1,491	90	197,130
Newburyport,	240,800	-	-	600	-	100,000
Newton,	1,906,990	1,590	34,140	5,455	-	667,540
Niles Estate (Boston),	3,060	-	-	-	-	-
North Adams,	1,152,750	-	-	796	336	158,000
Northampton,	532,530	-	-	1,082	152	165,435
Orange,	274,062	-	-	486	52	92,565
Pittsfield,	1,217,257	723	3,056	2,776	438	367,175
Plymouth,	471,666	-	-	1,263	44	156,160
Quincy,	1,110,100	-	-	2,473	29	372,768
Randolph,	201,986	-	-	529	-	-
Rawson (Leicester),	244,743	-	-	698	15	71,800
Salem,	1,099,583	-	-	2,467	144	266,900
Shelburne Falls,	176,025	-	-	280	4	34,500
Southbridge,	198,080	-	-	586	-	91,970
South Hadley Falls,	101,216	-	-	416	23	66,408
Spencer,	129,309	-	-	566	10	65,500
Steam and Power (Boston),	-	-	-	-	-	-
Stoughton,	304,315	-	-	387	9	115,535
Suburban (Revere),	1,981,410	6,670	6,691	2,035	316	257,867
Sunderland,	381,405	-	-	300	50	42,240
Turner, G. H. (Charlemont),	19,540	-	-	41	-	10,560
Union (Franklin),	212,745	-	-	489	44	68,850
United (Springfield),	4,131,242	192,106	842,652	2,198	210	284,379
Uxbridge and Northbridge,	859,833	-	-	1,237	295	161,814
Waltham,	1,073,950	-	-	1,790	136	182,884
Ware,	228,369	-	-	456	160	48,080
Webster,	561,793	-	-	1,403	2	165,816
Westborough,	182,338	-	-	445	-	68,957
Weston,	708,500	-	-	1,128	142	185,500
Weymouth,	686,185	-	-	1,310	-	230,050
Williamstown,	162,100	-	-	270	5	48,300
Winchendon,	266,195	2,158	2,158	608	60	81,490
Woodville,	43,864	-	-	163	-	21,300
Worcester,	4,818,033	233,040	2,346,062	4,408	695	230,712

¹ Unknown.

The following table shows the number of motors supplied on arc, lighting and power circuits, not including those for street railways, and the number of single and double arc lamps, June 30, 1906:—

COMPANY.	Motors on Lighting Cir- cuits.	Motors on Power Cir- cuits.	Horse-power on Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Abington and Rockland,	26	-	186 $\frac{1}{2}$	-	-	62
Adams,	5	-	25 $\frac{1}{2}$	-	-	148
Adams, U. S. (Townsend),	1	-	3	-	-	-
American Woolen (Maynard),	-	3	3	-	-	13
Amesbury,	-	56	388 $\frac{1}{2}$	-	-	67
Amherst,	7	-	19 $\frac{1}{2}$	-	-	56
Athol,	-	14	77 $\frac{1}{2}$	-	-	77
Attleborough,	164	-	947 $\frac{1}{2}$	-	-	217
Ayer,	-	-	-	-	-	18
Ballou, G. M. (Shirley),	-	-	-	-	-	-
Beverly,	-	11	61 $\frac{1}{2}$	-	-	419
Blackstone,	-	-	-	-	-	39
Block Plant (Boston),	27	-	163	-	-	37
Boston (Cons. Gas),	15	85	458 $\frac{5}{24}$	-	-	627
Bridgewater,	-	-	-	12	22	-
Cambridge,	181	210	2,327	-	-	726
Cape (Provincetown),	-	-	-	-	-	-
Central Massachusetts (Palmer),	-	-	-	-	56	-
Charlestown,	67	-	297	-	-	291
Chelsea,	23	25	611 $\frac{1}{2}$	-	-	324
Chester,	7	-	78 $\frac{1}{2}$	-	-	31
Citizens' (Nantucket),	1	-	8	-	-	104
Clinton,	-	-	-	-	-	31
Cohasset,	-	-	-	-	-	8
Cottage City,	-	-	-	-	-	66
Deerfield River (Conway),	-	-	-	-	-	1
Douglas,	-	-	-	-	-	-
Easthampton,	-	-	-	-	-	59
Edison (Boston),	8,319	-	30,431 $\frac{1}{2}$	201	-	10,043
Edison (Brockton),	179	-	903	-	-	1,211
Fall River,	487	-	852	52	830	603
Fitchburg,	12	119	1,446 $\frac{3}{8}$	-	-	431
Foxborough,	-	-	-	-	-	6
Franklin (Turners Falls),	9	-	107	-	-	30
Gardner,	-	47	179	-	-	52
Gloucester,	23	56	415	-	-	224
Grafton,	-	-	-	-	-	-
Great Barrington,	11	17	222 $\frac{3}{4}$	-	-	18
Greene (Ashburnham),	1	-	4	-	-	-
Greenfield,	63	-	405 $\frac{1}{15}$	35	24	15
Haverhill,	24	196	1,738 $\frac{3}{4}$	-	204	434
Huntington,	-	-	-	-	-	3
Hyde Park,	-	6	47 $\frac{1}{2}$	22	156	61
Lawrence,	621	-	1,419 $\frac{1}{2}$	139	295	469
Lee,	2	-	3	-	-	2
Lenox,	-	-	-	-	-	-
Leominster,	47	37	471	-	-	182
Lexington,	-	-	-	-	-	39

COMPANY.	Motors on Lighting Cir- cuits.	Motors on Power Cir- cuits.	Horse-power on Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Enclosed Arc Lamps.
Loveland, W. O. (Ashby),	-	-	-	-	-	-
Lowell,	15	442	3,823	-	-	1,339
Lynn,	188	154	2,266½	-	115	1,140
Malden,	58	114	738½	-	-	643
Manchester,	-	-	-	-	-	-
Marlborough,	-	-	-	-	54	40
Milford,	11	-	21	-	-	85
Millbury,	1	-	½	-	-	36
Mill River (Williamsburg),	-	-	-	-	-	1
Montague,	-	-	-	-	-	-
N. R. Paper Co. (Pepperell),	-	-	-	-	-	1
New Bedford,	246	60	589½	-	-	584
Newburyport,	10	-	64	-	-	186
Newton,	70	-	158½	-	-	252
Niles Estate (Boston),	20	-	58	6	-	5
North Adams,	71	25	556½	-	-	591
Northampton,	86	108	300¾	-	-	274
Orange,	-	-	-	30	15	11
Pittsfield,	18	96	637½	-	-	337
Plymouth,	3	19	400	-	-	32
Quincy,	26	-	488	-	-	180
Randolph,	4	3	70	-	-	22
Rawson (Leicester),	-	-	-	-	-	-
Salem,	61	114	849¾	-	-	703
Shelburne Falls,	-	-	-	-	-	4
Southbridge,	-	-	-	-	-	93
South Hadley Falls,	-	-	-	-	-	-
Spencer,	-	-	-	-	-	57
Steam and Power (Boston),	-	-	-	-	-	-
Stoughton,	17	-	165½	-	-	79
Suburban (Revere),	37	26	790½	-	-	589
Sunderland,	-	-	-	-	-	-
Turner, G. H. (Charlemont),	-	-	-	-	-	-
Union (Franklin),	-	-	-	41	5	6
United (Springfield),	16	335	3,416¾	-	-	1,886
Uxbridge and Northbridge,	10	-	68½	-	-	19
Waltham,	-	108	390	-	151	119
Ware,	-	-	-	-	-	96
Webster,	8	7	106½	-	-	122
Westborough,	2	-	12½	-	-	38
Weston,	6	-	14	-	-	3
Weymouth,	5	-	100	-	-	33
Williamstown,	8	-	25	-	-	36
Winchendon,	3	-	9	-	-	52
Woodville,	-	-	-	-	-	-
Worcester,	-	264	1,159	28	629	600

The following table shows the quantities of coal and other materials used by the several companies during the year of the returns : —

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Abington and Rockland,	925	37	-	-	1,468
Adams,	- ¹	-	-	-	4,000
Adams, U. S. (Townsend),	-	-	763 ²	-	-
American Woolen (Maynard),	- ³	-	-	-	600
Amesbury,	1,201	756	-	-	1,903
Amherst,	1,220	-	-	-	1,200
Athol,	1,142 ⁴	293 ¹	-	-	1,700
Attleborough,	2,752	-	-	-	4,288
Ayer,	685 ²	-	-	-	700
Ballou, G. M. (Shirley),	130	-	-	-	-
Beverly,	1,428	-	-	913	15,000
Blackstone,	- ¹	-	-	-	2,000
Block Plant (Boston),	1,718 ¹	1,254 ²	-	-	1,450
Boston (Cons. Gas),	2,045 ²	-	-	6,338 ²	29,583
Bridgewater,	339 ²	-	-	-	4,815
Cambridge,	7,925	-	-	-	29,031
Cape (Provincetown),	- ⁵	-	-	-	-
Central Mass. (Palmer),	1,803	-	-	-	12,428
Charlestown,	- ¹	-	-	-	180
Chelsea,	154 ²	-	-	60	12,350
Chester,	- ⁵	-	-	-	-
Citizens' (Nantucket),	497	-	-	-	- ⁷
Clinton,	798	-	-	211	3,869
Cohasset,	488	7	-	-	182
Cottage City,	228	-	-	-	2,000
Deerfield River (Conway),	- ¹	-	-	-	25
Douglas,	- ¹	-	-	-	-
Easthampton,	694 ²	-	-	154	1,300
Edison (Boston),	87,882 ²	-	-	-	352,232
Edison (Brockton),	6,335	-	-	-	33,466
Fall River,	6,544	-	-	-	643,505
Fitchburg,	2,189	-	-	1,931	17,359
Foxborough,	370	-	-	-	350
Franklin,	- ⁸	-	-	-	1,500
Gardner,	948 ⁹	-	-	-	1,626
Gloucester,	2,396	391	-	-	7,790
Grafton,	- ¹	-	-	-	-
Great Barrington,	22 ¹⁰	-	1 ¹	-	150
Greene (Ashburnham),	145 ¹⁰	1 ²	24 ¹	-	-
Greenfield,	1,217 ¹⁰	-	-	-	22,000
Haverhill,	6,260 ²	256	-	95	131,650
Huntington,	- ¹¹	-	-	-	75
Hyde Park,	9,099	-	-	-	75,305
Lawrence,	1,744 ¹⁶	-	-	664	248,214
Lee,	704 ²	-	-	-	23
Lenox,	- ¹	-	-	-	-
Leominster,	2,417	-	-	-	13,467
Lexington,	460	351	-	-	800
Loveland, W. O. (Ashby),	- ¹⁰	-	55	-	-
Lowell,	8,327 ²	-	-	-	57,465
Lynn,	8,367 ¹²	-	-	1,586	131,500

¹ Current bought and delivered at the lines of company.² Also 136 $\frac{1}{4}$ cords sawdust and shavings.³ Power purchased.⁴ Also waste wood, sawdust and shavings, valued at \$497.04.⁵ 25,421 gallons fuel oil.⁶ 871 $\frac{1}{2}$ gallons gasoline.⁷ No record.⁸ Water power only.⁹ Also 26,988 gallons fuel oil.¹⁰ Also water power.¹¹ Water power leased.¹² Also 6,270 barrels tar.

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number of Carbons used.
Malden,	5,024	-	-	-	25,518
Manchester,	- ¹	-	-	-	-
Marlborough,	1,129	865	-	-	26,995
Medfield,	621 ¹ / ₂	-	-	-	-
Medway,	- ¹ / ₂	-	-	-	-
Millford,	- ³ / ₄	-	-	-	2,533
Millbury,	- ¹ / ₂	-	-	-	845
Mill River (Williamsburg),	329	-	-	-	-
Montague,	- ⁴ / ₅	-	-	-	-
N. R. Paper Co. (Pepperell),	- ⁵ / ₆	-	-	-	-
New Bedford,	3,290 ¹ / ₂	170 ¹ / ₂	-	411	11,758
Newburyport,	990 ¹ / ₂	-	-	22,484 ⁶	4,000
Newton,	2,491	-	-	-	50,700
Niles Estate (Boston),	635	-	-	-	-
North Adams,	3,219 ⁷ / ₈	-	-	3,246 ¹ / ₂	21,000
Northampton,	2,990	-	-	-	7,057
Orange,	-	-	13 ⁸	-	7,951
Pittsfield,	10,022	-	-	-	10,500
Plymouth,	1,665	-	-	-	1,300
Quincy,	1,757	786	-	-	5,402
Randolph,	1,131	63	-	-	480
Rawson (Leicester),	- ³ / ₄	-	-	-	-
Salem,	4,334	-	-	-	28,600
Shelburne Falls,	- ⁹ / ₁₀	-	-	-	315
Southbridge,	668 ¹ / ₂	-	-	-	2,630
South Hadley Falls,	- ¹⁰ / ₁₁	-	-	-	-
Spencer,	331	-	-	-	1,272
Stoughton,	1,267 ³ / ₄	44 ³ / ₄	2	-	1,300
Suburban (Revere),	2,437	461	-	-	27,162
Sunderland,	85	-	-	-	-
Turner, G. H. (Charlemont),	- ¹¹ / ₁₂	-	-	-	-
Union (Franklin),	1,124	-	-	-	11,374
United (Springfield),	5,979 ⁸ / ₁₀	-	-	-	92,021
Uxbridge and Northbridge,	3,281 ¹ / ₂	-	-	-	478
Waltham,	4,318	-	-	449	69,147
Ware,	604	-	-	-	2,350
Webster,	1,172	72	-	-	13,180
Westborough,	493	-	-	-	673
Weston,	- ¹² / ₁₃	-	-	-	40
Weymouth,	1,187 ⁸ / ₁₀	606	-	-	1,000
Williamstown,	- ¹ / ₂	-	-	-	1,000
Winchendon,	- ¹¹ / ₁₂	-	-	-	948
Woodville,	- ¹² / ₁₃	-	-	-	-
Worcester,	7,088	-	-	-	464,502

¹ Current bought and delivered at the lines of company.² For six months only.³ Electric power purchased.⁴ Water power only.⁵ Current supplied from mills of company.⁶ Bushels.⁷ Also 1,990 barrels tar.⁸ Also water power.⁹ 1,370 gallons gasoline.¹⁰ Steam and water power purchased.¹¹ Water power leased.¹² Power purchased.

The following table shows the total kilowatt hours generated, the kilowatt hours generated for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1906 : —

COMPANIES.	Total K. W. Hours generated.	Generated for Street Lights.	K. W. Hours sold to Commercial Customers.
Abington and Rockland,	357,257	105,792	173,891
Adams,	- ¹	-	-
Adams, U. S.,	-	-	186,425
American Woolen (Maynard),	-	-	47,169
Amesbury,	-	-	284,045
Amherst,	231,957	45,012	97,148
Athol,	-	-	-
Attleborough,	825,345 ²	65,670 ²	606,902 ²
Ayer,	-	-	24,397
Ballou, G. M. (Shirley),	41,000	11,800	9,700
Beverly,	1,040,382	433,787	389,214
Blackstone,	38,468	-	-
Block Plant (Boston),	554,884	-	504,440
Boston (Cons. Gas),	2,514,381	1,069,160	1,057,869
Bridgewater,	62,951	25,600	12,262
Cambridge,	5,560,328	1,584,611	2,832,870
Cape (Provincetown),	87,597	26,500	54,352
Central Massachusetts (Palmer),	-	-	-
Charlestown,	915,259	486,723	274,240
Chelsea,	1,560,300	179,734	1,106,905
Chester,	28,392	2,297	23,953
Citizens' (Nantucket),	-	-	-
Clinton,	293,301	215,715	65,895
Cohasset,	155,606	56,950	46,336
Cottage City,	-	-	4,053
Deerfield River (Conway),	- ¹	-	-
Douglas,	25,157	13,497	7,991
Easthampton,	38,200	37,593	-
Edison (Boston),	74,582,311	8,734,848	39,277,784
Edison (Brockton),	2,510,517	790,324	1,108,057
Fall River,	3,667,695	1,635,248	1,430,757
Fitchburg,	2,835,687	631,200	1,476,526
Foxborough,	- ¹	-	-
Franklin (Turners Falls),	-	-	46,729
Gardner,	377,013	36,558	173,945
Gloucester,	899,067	252,000	352,829
Grafton,	77,667	36,684	21,386
Great Barrington,	355,616	90,750	193,458
Greene (Ashburnham),	- ¹	-	-
Greenfield,	1,877,916	67,655	1,423,541
Haverhill,	3,036,081	419,298	1,879,104
Huntington,	- ¹	-	-
Hyde Park,	4,101,697	75,091	3,795,897
Lawrence,	3,153,643	1,019,259	1,500,000
Lenox,	-	-	1,443,980
Leominster,	656,880	113,449	425,461
Lexington,	189,020	74,000	84,407
Loveland, W. O. (Ashby),	- ¹	-	-

¹ No record.² For six months only.

COMPANIES.	Total K. W. Hours generated.	Generated for Street Lights.	K. W. Hours sold to Commercial Customers.
Lowell,	6,037,957	1,057,000	4,269,637
Lynn,	6,052,518	1,326,323	3,764,939
Malden,	3,616,782	1,278,840	1,396,535
Manchester,	110,400	—	63,192
Marlborough,	210,348	65,422	92,257
Milford,	227,356	92,987	94,759
Millbury,	100,790	37,097	33,577
Mill River (Williamsburg),	9,499 ¹	4,081 ¹	3,288 ¹
Montague,	— ²	—	4,237
N. R. Paper Co. (Pepperell),	—	11,910	13,724
New Bedford,	1,490,222	401,841	812,212
Newburyport,	348,298	111,298	191,835
Newton,	1,833,729	724,487	456,803
Niles Estate (Boston),	— ²	—	—
North Adams,	— ²	—	—
Northampton,	—	156,800	—
Orange,	149,760	29,492	92,142
Pittsfield,	3,969,899	328,149	3,327,015
Plymouth,	484,119	67,456	380,204
Quincy,	1,174,395	343,184	386,997
Randolph,	—	39,825	87,785
Rawson (Leicester),	62,176	29,531	22,645
Salem,	2,920,399	701,916	1,374,116
Shelburne Falls,	— ²	—	—
Southbridge,	129,116	—	50,000
South Hadley Falls,	105,816	88,452	17,364
Spencer,	58,550	51,749	4,973
Stoughton,	294,880	39,205	181,793
Suburban (Revere),	1,570,211	538,163	642,001
Sunderland,	— ²	—	—
Turner, G. H. (Charlemon),	— ²	—	—
Union (Franklin),	— ²	—	—
United (Springfield),	12,819,622	1,632,000	6,575,020
Uxbridge and Northbridge,	736,651	100,131	491,311
Waltham,	2,282,336	153,785	1,773,930
Ware,	192,400	87,661	55,952
Webster,	530,044	—	—
Westborough,	124,865	28,998	58,862
Weston,	198,653	87,850	88,305
Weymouth,	643,011	83,284	451,016
Williamstown,	— ²	—	—
Winchendon,	130,141	32,187	60,759
Woodville,	— ²	—	—
Worcester,	4,438,150	1,461,282	2,057,560

¹ For four months only.² No record.

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind on June 30 last:—

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Number of Commercial Incandescent Lights on Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights on Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Amperage.	Nominal Candle-power.									
Abington and Rockland,	10	4	2,000	3	9,660	16	500	-	-	-	3	-
Adams,	68	-	1,200	30	5,100	16	232	-	-	-	22	3
Adams, U. S. (Townsend),	4	-	-	-	1,219	16	72	-	-	-	-	1
American Woolen (Maynard),	-	-	-	-	3,710	16	196	-	-	-	-	-
Amesbury,	27	6	-	10	3,106	16	189	12	25	2	10	33
Amherst,	24	-	2,000	10	6,700	16	235	-	-	-	10	-
Athol,	16	-	1,200	3	2,141	16	108	1	32	1	3	8
Attleborough,	47	-	1,200	33	12,000	16	421	1	32	-	33	9
Ayer,	61	-	800	3	3,052	16	162	-	-	-	3	-
Ballou, G. M. (Shirley),	14	-	1,200	-	1,700	16	33	-	-	-	-	-
Beverly,	51	4	-	23	19,114	16	521	-	-	-	16	11
Blackstone,	57	6	-	-	-	16	-	-	-	-	-	-
Black Plant (Boston),	1	-	2,000	1	1,650	16	77	-	-	-	-	-
Boston (Cons. Gas),	37	5	-	12	3,525	16	106	-	-	-	12	-
Bridgewater,	27	-	1,200	9	80,285	16	2,346	-	-	-	7	9
Cambridge,	19	4	-	-	1,260	16	89	-	-	-	-	-
Cape (Provincetown),	65	6	-	6	65,817	16	2,125	3	40	3	2	54
	5	-	1,200	-	391	200	-	-	-	-	-	-
	-	-	-	-	59	350	-	-	-	-	-	-
	-	-	-	-	128	2	-	-	-	-	-	-
	-	-	-	-	160	16	-	-	-	-	-	-
	-	-	-	-	1,572	10	-	-	-	-	-	-
	-	-	-	-	9	32	-	-	-	-	-	-
	-	-	-	-	3	50	-	-	-	-	-	-

Central Massachusetts (Palmer),	-	-	-	-	-	1,371	10	508	-	-	-	1
						9,221	16					
						657	20					
						544	24					
						140	4					
						423	8					
Charlestown,	{	11	7	-	2,000	5,864	16	149	-	-	5	17
		19	-			19	40					
						12	80					
Chelsea,	{	27	-	-	1,200	17,175	16	701	-	-	12	28
		98	-		2,000							
						10	10					
						616	16					
						14	24					
						1	32					
Citizens' (Nantucket),		3	6.8	-	1,200	2,400	16	135	-	-	3	-
Clinton,		48	-	-	1,200	120	8	197	-	-	8	-
						4,799	16					
Cohasset,		1	5.5	-	-	6,566	16	120	-	-	1	-
Cottage City,		10	-	-	1,200	1,500	16	55	-	-	-	-
Deerfield River (Conway),		1	-	-	1,200	1,206	16	64	-	-	-	-
						26	8					
						4	10					
Douglas,		-	-	-	-	759	16	31	-	-	-	-
						20	20					
						3	25					
Easthampton,		-	-	-	2,000	-	-	-	-	-	-	-
		84	-									
		232	3									
		544	4									
		3,098	5									
Edison (Boston),	{	444	6	-	-	783,152	16	17,399	-	-	950	1,281
		3	6.6	-								
		222	7.5	-								
		25	10	-								
		1,637	-	-								

1 Of various sizes owned by customers.

COMPANY.	Number of Commercial Arc Lights.	RATING.	
		Ampereage.	Nominal Candle-power.
Edison (Brockton),	{ 270 607 18 52 14 166 }	4 5 6.6 - - -	- - 1,200 2,000 - -
	. . . . .	3 3½ 4 5 6 7½	- - - - - 2,000
	. . . . .	105	-
	Fitchburg,	105	-
	Foxborough,	-	-
	Franklin (Turners Falls), Gardner,	-	-
Gloucester,	{ 61 71 }	- -	800 1,200
	-	-
Grafton,	-	-	-
Great Barrington,	{ 12 6 }	- -	800 1,200
	-	-
Greene (Ashburnham),	-	-	-
	-	-

Greenfield,	4	6	-	3	458	-	-	-	3	3
Haverhill,	{ 92 321 }	4 6	- }	100	21,763	16	4	738	66	188
Huntington,	-	-	-	-	15 16 418	4 8 16	29	-	-	-
Hyde Park,	{ 29 54 }	4 6	2,000 }	14	14,527	16	16	613	13	4
Lawrence,	{ 3 333 }	3	1,200 }	54	29,391	16	16	904	38	154
Lee,	2	-	1,200 }	2	5,514	16	16	227	2	-
Lenox,	-	-	-	-	-	-	-	101	-	-
Leominster,	61	-	1,200	53	10,586	16	16	590	43	17
Loveland, W. O. (Ashby),	-	-	-	-	600	16	16	32	-	-
Lexington,	-	-	-	-	8,883	16	16	319	-	-
Lowell,	{ 140 2 601 6 6 2 118 202 367 }	4 5 6 7 28	- }	108	58,286	16	16	1,428	105	94
Lynn,	-	-	2,000 }	145	96,259	16	25	2,851	120	53

1 No record.

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights on Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights on Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Ampere.	Nominal Candle-power.									
Malden,	{ 13 214 7 }	4 6 6.6	{ 1,200 2,000 2,000 }	61 {	63,916 7	16 25 }	2,661	-	-	-	47	43
Manchester,	-	-	-	-	9,624 50 16 50 16 16	16 32 50 50 16 16	198	-	-	-	-	-
Marlborough,	40	6	-	15 {	12,750 8 40 37 82 14 4 266 113 6,497 12 25 32 48 37 2,787 1,925 641 1,342 38,410 21 4,759 42,640 4	{ 70 140 200 2 4 8 10 16 16 12 25 32 50 }	413	9	25	15	-	
Milford,	{ 2 24 }	-	{ 500 1,200 }	12 {			211	-	-	-	12	6
Millbury,	-	-	-	-			119	-	-	-	-	-
Mill River (Williamsburg),	-	-	-	-			91	-	-	-	-	-
Montague,	-	-	-	-			28	-	-	-	-	-
N. R. Paper Co. (Pepperell),	-	-	-	-			62	-	-	-	-	-
New Bedford,	{ 245 110 }	5 6	{ 1,200 1,200 }	65 {			1,071	-	-	-	47	91
Newburyport,	11	6	2,000	4 {			197	-	-	-	2	2
Newton,	13	-	1,200	12 {			1,150	-	-	-	9	19

[illegible]

COMPANY.	Number of Commercial Arc Lights.	RATING.		Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Number of Customers using Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights on Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights on Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
		Amperage.	Nominal Candle- power.										
South Hadley Falls,	-	-	-	-	2,138 51 40 9 1	76	16 25 60 125 200	1,686	-	-	-	-	-
Spencer,	7	-	1,200	4	180 464	20	8 16	154	-	-	-	2	-
Steam and Power (Boston),	-	-	-	-	-	-	-	-	-	-	-	-	-
Stoughton,	3	6	-	4	4,400	-	16	154	-	-	-	4	2
Suburban (Revere),	21 202 125	5.5 4 6.6	- - 2,000	53	53,325 1	1,686	16 25	-	-	-	-	53	22
Sunderland,	-	-	-	-	547	24	16	24	-	-	-	-	-
Turner, G. H. (Charlemont),	-	-	-	-	638	37	16	37	-	-	-	-	-
Union (Franklin),	9	-	1,200	3	4,472	170	16	170	-	-	-	-	-
United (Springfield),	809	-	1,200	167	82,223 7,811	1,874	16 16	-	3	40	-	165	49
Uxbridge and Northbridge,	5	4	-	2	7,811 1	297	16 25	-	-	-	-	2	3
Waltham,	101	-	900	27	14,480	647	16	647	-	-	-	24	38
Ware,	21	6	-	5	5,303	143	16	143	-	-	-	5	-
Webster,	31	6	1,200	7	7,137	288	16	288	-	-	-	7	2
Westborough,	5	6	400	4	4,360	220	16	220	-	-	-	4	-
Weston,	1	6.6	1,200	-	-	-	-	-	-	-	-	-	-
Weymouth,	-	-	-	-	5,500	135	16	135	-	-	-	-	-
Williamstown,	-	-	-	-	9,944 2,500	437 130	16 16	437 130	-	-	-	-	-

[illegible]

The following table shows the number of *public* lamps of each candle-power in use June 30, 1906, — and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run : —

COMPANY.		Number of Public Lamps.	Nonnal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland,	{ Abington, . Rockland, .	{ 125 99	{ 25 1,200	{ 125 29	{ 5.2 5.2	{ 27.2 27.2	{ \$16 per year. \$70 per year.
		{ 284 20	{ 25 1,200	{ 281 19	{ 5.2 10.9	{ 27.2 30.4	{ \$16 per year. \$70 per year. \$25.25 per year.
Adams, . . . . .	. . . . .	71	32	70	4.6	27.7	\$85.78 per year.
Adams, U. S. (Townsend), . . . . .	. . . . .	76	2,000	76	5.7	27.9	\$12.50 per year.
American Woolen (Maynard),	{	{ 51 109	{ 25 32	{ 51 105	{ 5.7 5.8	{ 27.9 28.0	{ \$16 per year. \$75 per year.
		{ 11 215	{ 1,200 25	{ 11 214	{ 5.7 7.6	{ 27.9 28.6	{ \$16 per year. \$17.50 per year.
Amesbury,	{	{ 10 33	{ 25 1,200	{ 10 33	{ 7.6 5.1	{ 26.2 26.3	{ \$24.12 per year. \$75 per year. \$104.68 per year.
		{ 7 153	{ 7 2,000	{ 7 32	{ 7.6 5.1	{ 28.6 26.2	{ \$16.50 per year. \$70 per year; one lamp free.
Anherst, . . . . .	. . . . .	16	32	16	4.7	26.3	\$15 per year.
Athol, . . . . .	. . . . .	61	1,200	61	5.8	26.5	\$75 per year.
Attleboro,	{	{ 259 101	{ 32 1,200	{ 201 96	{ 5.8 7.2	{ 26.5 30.4	{ \$18 per year. \$75 per year; \$38.75 additional for all night arcs.
		{ 113 4	{ 25 1,200	{ 113 4	{ 7.2 7.4	{ 30.4 21.5	{ \$15 per year. \$75 per year.
Ayer, . . . . .	. . . . .	66	25	66	10.5	30.3	\$90 per year.
Ballou, G. M. (Shirley), . . . . .	. . . . .	297	1,200	283	10.8	30.4	{ 10 cents per night. 40 cents per night.
Beverly, . . . . .	. . . . .	19	32	19			
Blackstone, . . . . .	. . . . .	38	2,000	38			

Boston (Cons. Gas),	{	{	14 333	32 2,000	14 332	10.4	30.4	{	\$36 per year. 34 cents per night on Boston and Cambridge bridge. 33 cents per night in parkways. 34 cents per night in city of Boston.
Bridgewater,	{	{	1 260	65 2,000	1 258	10.4	30.4	{	20 cents per night. 34 cents per night. \$10 per year.
Cambridge,	{	{	12 34	16 1,200	12 33	5.0	23.0	{	\$70 per year.
Cape (Provincetown),	{	{	506 624	40 1,200	507 618	10.6	30.4	{	\$30 per year. \$96 per year. \$15 per year.
{ Monson,	{	{	109	32	106	11.8	29.3	{	
Palmer,	{	{	126	25	126	5.7	25.2	{	
Central Mass. (Palmer),	{	{	112 47	25 1,200	112 47	5.7	25.2	{	
Warren,	{	{	134	25	134	5.7	25.2	{	\$15 per year for incandescents. \$75 per year for arcs.
Wilbraham,	{	{	9	1,200	9	5.7	25.2	{	
Charlestown,	{	{	39	25	39	5.8	24.9	{	
Chelsea,	{	{	2	32	2	10.4	30.4	{	\$24 per year. 35 cents per night.
Chester,	{	{	257	2,000	254	10.4	30.4	{	27½ cents per night. \$16.50 per year.
Citizens' (Nantucket),	{	{	199	2,000	199	3.7	23.1	{	\$15 per year. \$60 per year.
Clinton,	{	{	6	24	21	9.1	22.8	{	8½ cents per night. 33 cents per night.
{ Clinton, Lancaster,	{	{	91 28	25 1,200	74 27	10.2	30.4	{	\$20 per year. \$70 per year.
Cohasset,	{	{	218 55	25 1,200	218 55	5.4	30.4	{	For 53 lights in June, July, Aug. and Sept., to midnight, and for 26 lights, moon schedule to 11 p.m. the remainder of the year, \$3,140; additional lights at \$10 per month.
Cottage City,	{	{	142 293	30 1,200	141 293	6.0	25.0	{	\$12.50 per year. \$13 per year. \$67.50 per year.
Deerfield River (Conway),	{	{	7	1,200	6	5.0	23.7	{	
Douglas,	{	{	54	1,200	35	7.6	29.2	{	
Easthampton,	{	{	35	32	35	5.0	26.6	{	
	{	{	77	25	77	4.6	22.8	{	
	{	{	59	1,200	59			{	

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Arlington, .	229	32	226	6.6	30.4	{ \$23.50 per year.
Ashland, .	81	2,000	80			{ \$73 per year; one arc free.
Bellingham, .	67	25	67	5.2	26.6	{ \$14.25 per year.
Boston, .	2	2,000	2	4.8	21.4	{ \$71.25 per year.
	14	25	14			{ \$14 per year.
	8	32	8	10.5	30.4	{ \$30 per year.
	3,175	2,000	2,598			{ \$124.10 per year.
Canton, .	261	25	260	5.7	27.3	{ \$16 per year.
	7	2,000	7			{ \$75 per year.
Dedham, .	401	25	401	8.1	29.4	{ \$12.84 per year.
	29	2,000	29			{ \$96.28 per year.
Framingham, .	450	25	419	5.2	20.1	{ \$15 per year each for 400 lamps; \$13 each for all over 400.
	11	2,000	3			{ \$65 per year.
Holliston, .	81	25	69	5.2	26.6	{ \$17 per year.
	4	2,000	4			{ \$68 per year.
Medfield, .	185	20	177	4.9	25.7	{ \$12 per year.
Medway, .	200	25	200	5.7	22.0	{ \$13.50 per year.
Millis, .	125	20	125	4.9	22.8	{ \$13.50 each for 10 lamps; \$12.50 each for all over 10.
Milton, .	687	25	679	7.2	28.3	{ \$14.25 each for 400 lamps; \$12.35 each for all over 400.
	152	25	147			{ \$15 per year.
Natick, .	15	2,000	15	6.9	28.0	{ \$75 per year.
	504	25	504	5.7	27.4	{ \$10 per year.
Needham, .	2	2,000	2			{ Arcs free.
Norfolk, .	86	20	86	4.9	25.7	{ \$12 per year.
Sharon, .	200	25	183	5.3	24.8	{ \$15 per year.
	2	25	517	10.5	30.4	{ \$15.50 per year.
Somerville, .	530	32				{ \$30 per year.
	484	2,000	480			{ \$105 per year.
Stoneham, .	206	25	201	4.7	23.5	{ \$15 per year.
	20	2,000	21			{ \$75 per year.
Walpole, .	198	25	198	5.5	25.8	{ \$15 per year.
Wayland, .	35	25	33	5.0	24.8	{ \$15 per year.
Westwood, .	175	25	168	6.1	28.1	{ \$12.84 per year.

Edison (Boston),

Winchester,	1	16	241	4.9	24.4	{ \$15 per year. \$75 per year; one lamp, \$90.
Woburn, .	242	25	45			{ \$15 per year. \$75 per year.
{	45	2,000	368	5.0	24.2	{ \$15 per year. \$75 per year.
{	375	25	79	5.3	24.4	{ \$17 per year. \$30 per year.
{	82	30	503	10.7	30.3	{ \$30 per year. \$87 per year.
{	513	30	23	5.3	24.4	{ \$12.50 per year. 30 cents per night.
{	23	30	277	10.8	30.4	{ \$30 per year. \$3 extra for lights on mast arms.
Edison (Brockton),	278	1,200	161	5.3	24.4	{ \$100 per year; \$17 per year.
{	169	25	812	10.7	30.4	{ \$75 per year. \$75 per year.
{	813	2,000	59	5.9	27.7	{ \$15 per year; burning all night. \$25 per year; burning all night; until midnight \$15.
Fall River,	63	30	318	5.3	27.6	{ \$14.75 per year for 600; next 50, \$14.25 per year; next 50, \$14 per year.
Fitchburg, .	318	2,000	124	5.5	26.1	{ \$82 per year each for 66; \$80 each for next 10; \$79 each for next 10.
Foxborough,	124	25	6	7.6	29.2	{ \$12 per year; 3 lamps free. \$13 per year.
Franklin (Turners Falls),	6	1,200	30	5.8	25.3	{ \$18.50 per year. \$16 per year.
{	30	1,200	16	6.7	30.4	{ \$17 per year. \$62.50 per year.
{	1	25	52	10.4	30.4	{ \$25 per year. \$102.50 per year.
Gardner, .	15	50	7	6.7	30.4	{ \$15 per year. \$70 per year.
{	52	6.6	52	6.9	25.2	{ \$8.532 for 119 arcs and 57 incandescents, — ten year con- tract from Jan. 1, 1898; additional arcs, \$70 per year; additional incandescents, \$16 per year.
Gloucester,	689	25	650	5.6	27.4	
{	7	1,200	7			
{	80	1,200	79			
Gloucester,	208	25	179			
{	223	25	223			
{	20	25	20			
Grafton,	236	32	233			
{	62	32	62			
{	58	32	58			
Great Barrington,	57	1,200	68			
Greene (Ashburnham),	11	2,000	4			
Greenfield, .	5	25	203			
{	203	2,000	16			
{	16	25	3			
Haverhill, .	3	1,200	3			
Huntington,	117	25	111			
Hyde Park,	144	2,000	142			

COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.	
Lawrence,	Andover, . . .	172	20	171	6.5	28.9	{	\$16 per year.
		29	2,000	29			{	\$70 per year.
		35	20	304	6.4		{	\$16 per year.
	Lawrence, . . .	546	20	282		30.4	{	\$24 per year.
		181	1,200	181	10.8		{	\$80 per year.
Lee,	Methuen, . . .	269	2,000	269		30.4	{	\$90 per year.
		38	20	39	6.4		{	\$18 per year.
		21	2,000	21	5.6	27.0	{	\$70 per year.
	North Andover, . .	1	20	1	6.4	30.4	{	\$15 per year.
		35	1,200	43	6.9	28.0	{	\$65 per year.
Lexington,	Lee, . . .	8	2,000			30.4	{	\$18 per year; price not affected by size of lamp or hours burned.
		16	25	15	12.1	25.7	{	
	South Lee, . . .	102	30	98	5.3	26.2	{	
		36	30	36	5.3		{	
	Leominster, . . .	82	25	82	6.6	26.4	{	\$16 per year.
Lowell,		97	1,200	96	10.4		{	\$72 per year.
		21	1,200	21		24.6	{	\$110 per year.
	Bedford, . . .	89	30	78	5.5		{	\$16.50 per year.
	Lexington, . . .	261	25	250		24.3	{	\$16 per year.
	Lexington, W. O. (Ashby), . .	39	1,200	39	5.2	19.9	{	\$75 per year.
Lynn,	Billerica, . . .	26	24	26	4.4	22.5	{	\$16 per year.
		111	25	109	4.3		{	\$13.50 per year.
	Lowell, . . .	17	40	40	10.8	30.4	{	40 c. p. lamps free.
		537	2,000	529		30.4	{	33 cents per night.
	Tewksbury, . . .	14	25	14	6.7	30.4	{	\$18 per year.
Swampscott,	Lynn, . . .	1,247	25	1,256	8.6	30.4	{	\$16.50 per year.
		9	32	318	10.8		{	\$98.55 per year.
	Nahant, . . .	321	2,000			28.2	{	\$16 per year.
		15	25	15	6.6		{	\$68 per year.
	Saugus, . . .	41	1,200	39		28.2	{	\$16 per year.
Swampscott,		100	25	95	6.6		{	\$67 per year.
		73	1,200	73		29.8	{	\$18 per year.
		70	32	66			{	\$73.50 per year.
		115	1,200	115	8.7		{	

{ Everett,	{ 622	25	622	5.2	27.8	{ \$15 per year.
{ Malden, {	{ 109½	2,000	108	8.8	29.8	{ \$90 per year.
{ Malden, {	{ 1,114	25	1,099	8.4	29.8	{ { 106½ arcs and 1,084 incandescents for \$30,635.04 per year;
{ Malden, {	{ 111	2,000	110	10.5	30.3	{ { additional arcs, \$100 per year; incandescents, \$18.75 per
{ {	{ 571	25	570	5.2	28.5	{ { year.
{ {	{ 130½	2,000	127	9.2	30.0	{ { \$15.50 per year.
{ {	{ 574	25	567	5.4	27.8	{ { \$90 per year.
{ {	{ 58	2,000	55	5.7	28.3	{ { \$15 per year.
{ {	{ 244	25	244	6.6	30.4	{ { \$66 per year.
{ {	{ 54	1,200	54	6.6	30.4	{ { \$17.50 per year.
{ {	{ 25	25	25	6.6	27.4	{ { \$87.50 per year.
{ {	{ 62	25	59	6.6	27.4	{ { \$18 per year.
{ {	{ 113	25	113	6.5	30.4	{ { \$15.75 per year; 5 free.
{ {	{ 58	1,200	58	6.4	30.4	{ { \$22.50 per year.
{ {	{ 52	25	52	4.8	25.6	{ { \$5,000 per year for 58 lamps.
{ {	{ 36	2,000	36	4.1	26.8	{ { \$2,463 for 35 arcs and 6 series; \$15 per year for each addi-
{ {	{ 77	32	77	4.1	26.8	{ { tional incandescent.
{ {	{ 1	1,200	1	4.0	23.4	{ { \$15 per year.
{ {	{ 3	8	31	4.0	23.4	{ { \$75 per year.
{ {	{ 30	16	110	- 2	- 2	{ { \$156 per year for all lamps.
{ {	{ 110	24	110	- 2	- 2	{ { 11 cents per k. w. hour by meter.
{ {	{ 1	1,500	1	5.6	20.0	{ { 15 cents per k. w. hour by meter.
{ {	{ 105	16	104	5.6	20.0	{ { 6½ cents per night.
{ {	{ 3	1,200	3	10.7	30.4	{ { 1 at 26 and 2 at 35 cents per night.
{ {	{ 5	16	5	10.5	30.4	{ { 7 cents per night.
{ {	{ 16	16	16	5.9	25.0	{ { 7 cents per night.
{ {	{ 224	1,200	227	10.5	30.4	{ { \$98.55 per year.
{ {	{ 21	32	21	5.9	25.0	{ { \$32 per year.
{ {	{ 171	1,200	165	6.2	30.4	{ { \$73.50 per year.
{ {	{ 1,198	25	1,151	10.8	27.6	{ { \$15.50 per year.
{ {	{ 193	1,200	194	10.8	30.4	{ { \$100 per year.
{ {	{ 513	25	512	5.8	27.6	{ { \$13.50 per year.
{ {	{ 42	1,200	40	10.8	30.4	{ { \$100 per year.
{ {	{ 42	40	40	9.7	30.4	{ { 13 cents per night, } subject to discount of 6 per cent. if paid
{ {	{ 184	2,000	184	9.7	30.4	{ { 25 cents per night, } on or before 15th of month.

2 No record.

1 For 15 days only.

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Northampton,	{ 35 } { 105 }	40 1,200	{ 28 } { 103 }	{ 5.5 } { 10.6 }	30.4	{ \$19 per year. \$74 per year. \$100 per year. \$20 per year. \$70 per year. \$16.20 per year. Inside mile circle, \$13.50 per year; outside, \$15.75. \$19.69 per year. \$54.69 per year. \$83.13 per year. \$20 per year. \$21 per year. \$125 per year. \$17.50 per year. \$71 per year. \$25 per year \$13.50 per y \$25 per year. \$37.50 per year. \$70 per year. \$18 per year \$22 per year \$36 per year. \$95 per year. \$13 per year. \$90 per year. \$17.10 per year. \$100 per year. \$15.50 per year. \$39.36 per year. \$78.60 per year. \$18 per year. \$25 per year.
Orange,	{ 61 } { 43 }	25 1,200	{ 44 } { 47 }	5.3 5.7	26.5 30.4	
Pittsfield, { Dalton,	{ 177 } { 618 }	25 606	{ 156 } { 606 }	{ 5.7 } { 10.2 }	30.4	
Pittsfield, { Pittsfield,	{ 36 } { 82 }	25 1,200	{ 36 } { 79 }	{ 10.2 }	26.8	
Plymouth, { 1,200	39 310	39 25	39 300	10.2	30.4	
Plymouth,	{ 3 } { 8 }	32 1,200	{ 300 } { 8 }	9.6	30.0	
Quincy,	{ 593 } { 166 }	25 1,200	{ 589 } { 165 }	6.4	29.3	
Randolph, { Holbrook,	{ 117 } { 13 }	25 50	{ 1 } { 132 }	22.2 5.3	30.4 23.4	
Randolph, { Randolph,	{ 22 } { 198 }	75 1,200	{ 22 } { 198 }	4.9	25.3	
Rawson (Leicester),	{ 418 } { 4 }	30 50	{ 30 } { 408 }	10.6	30.3	
Salem,	{ 333 } { 46 }	1,200 25	{ 324 } { 46 }	6.3	29.6	
Shelburne Falls, { Buckland,	{ 2 } { 45 }	1,200 25	{ 2 } { 45 }	10.5	29.6	
Shelburne Falls, { Shelburne,	{ 2 } { 151 }	1,200 25	{ 2 } { 152 }	5.8	25.0	
Southbridge,	{ 10 } { 66 }	65 1,200	{ 66 } { 42 }	4.1	30.0	
South Hadley { Chicopee,	{ 42 } { 174 }	40 40	{ 42 } { 174 }	8.7	30.0	
Falls, { South Hadley Falls,						

Spencer,	100	25	100	5.2	27.0	{ \$17.50 per year.
Stoughton,	50	1,200	50	5.6	25.6	{ \$75 per year.
Revere,	75	800	74	8.4	29.7	{ 90 arc lamps and 142 incandescents for \$11,000 per year; additional arcs, \$30 each; incandescents \$21 each.
Suburban,	166	25	163	6.7	27.5	{ \$16.50 per year.
Winthrop,	140	2,000	138	4.6	23.0	{ \$80 per year.
Sunderland,	170	25	169	4.6	30.4	{ \$15 per year.
Turner, G. H. (Charlemont),	85	2,000	17	9.2	23.5	{ \$10 each for first 35; next 3 at \$8.
Union (Franklin),	17	16	38	4.9	30.4	{ \$27 per year.
Ludlow,	49	25	55	10.8	30.4	{ 4 65 candle-power lamps free.
United (Springfield),	4	65	43	11.8	30.4	{ \$75 per year.
Springfield,	43	1,200	1	10.8	30.4	{ \$15 per year for all incandescents.
West Springfield,	1	1,200	32	10.8	30.4	{ Prices not affected by size of lamps or hours burned.
Northbridge,	20	32	32	4.3	24.9	{ \$73 per year for arc lamps on overhead lines.
Uxbridge and Northbridge,	12	50	50	5.4	28.3	{ \$85 per year for arc lamps on underground lines.
Uxbridge,	50	40	978	5.4	28.3	{ \$15 per year.
Waltham,	988	1,200	312	6.7	30.4	{ \$12 per year.
Hardwick,	311	32	17	4.4	29.6	{ \$14.50 per year.
Ware,	34	40	32	8.6	29.6	{ \$14.50 per year.
Ware,	75	25	75	5.4	30.4	{ \$67 per year.
Dudley,	218	25	218	5.4	30.4	{ 7 cents per night; 5 per cent rebate on all lights in excess of 250.
Dudley,	132	25	118	4.4	29.6	{ 23 cents per night.
Oxford,	13	1,200	15	5.4	30.4	{ \$18 per year.
Webster,	459	24	453	5.4	30.4	{ 65 candle-power lamp free.
Webster,	162	1,200	162	4.4	29.6	{ \$75 per year.
Webster,	16	25	17	8.6	29.6	{ \$24 per year.
Webster,	1	65	12	5.4	30.4	{ \$85 per year; one lamp free.
Webster,	12	1,200	1	4.4	30.4	{ \$1,580 per year for 95 incandescents and 3 arcs.
Webster,	62	25	62	4.4	30.4	{ \$2,400 per year for 127 incandescents and 10 arcs.
Webster,	95	25	87	10.4	30.4	{ \$19.33 per year.
Webster,	3	1,200	4	10.4	30.4	{ \$101.33 per year.
Webster,	137	25	127			
Webster,	10	1,200	10			
Webster,	86	25	89			
Webster,	78	1,200	75			

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Westborough,	49	32	49	4.9	25.3	{ \$22.66 per year; 3 lamps free.
Weston, { Wayland,	31	1,200	31			{ \$66 per year.
Weston, { Weston,	48	25	42	5.6	26.1	{ \$12.50 per year.
Weymouth,	409	25	397	5.6	26.1	{ \$12.50 per year.
Williamstown,	3	2,000	1			{ \$62.50 per year.
Winchendon,	302	25	297	5.3	25.0	{ \$17 per year.
Woodville,	33	1,200	33			{ \$70 per year.
Worcester,	67	32	67	7.3	30.4	{ \$18 per year.
	36	1,200	35			{ \$65.70 per year.
	122	25	122	4.7	24.5	{ \$15 per year.
	20	1,200	20	4.2	28.2	{ \$75 per year.
	30	25	30	10.7	30.4	{ \$17.52 per year.
	776	2,000	775			25 cents per night.

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1906:—

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.					
Abington and Rockland.	20 cents.	-	-	20 cents per k. w. hour by meter.	10 cents.	10 to 25 per cent. discount for light or power according to amount used, if paid before the 15th of the month; customers pay for wiring. Renewals free.	
Adams.	15 to 12 cents, according to amount used.	-	\$1.11 each per month.	For 1 arc, 4½ cents per hour; 2 arcs, 3½ cents each per hour; 3 or 4 arcs, 3 cents each per hour; 5 or more, 2½ cents each per hour.	5½ cents.	Lamp renewals free. Discount 10 per cent on incandescent lights and power, if paid by 10th of the month.	
Adams, U.S. (Townsend).	20 cents.	-	12½ to 75 cents per lamp per month.	-	-	Lamp renewals 20 cents each.	
American Woolen Co. (Maynard).	15 cents.	¾ cent.	-	-	10 cents.	10 per cent. discount on bills of \$12 per month; 15 per cent. on bills of \$24; 20 per cent. on bills of \$36. Minimum rate of \$1 per month.	
Amesbury.	18 to 11 cents, according to amount used.	-	All over 5 lights by meter; less than 5, \$1 per month. All night lighting with 16 c. p. lamps, \$1.25 per month each.	Supplied by meter at incandescent rates.	10 to 3 cents, according to amount used.	10 per cent. discount if paid within 15 days; wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.	

1 \$4 per month for ½ h. p.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.					
Amherst, . . .	20 cents, .	-	Contracts based on meter rate.	16 cents per k. w. hour,		10 cents, .	Discount on power from 5 to 70 per cent., according to consumption, if more than 25 k. w. hours per month are consumed. Wiring at consumer's expense; renewals 20 cents each. Minimum charge of \$1 per month.
Athol, . . .	20 cents, .	-	5 or less lamps from 75 cents to \$1 per lamp per month.	\$10.50 per lamp per month, run 6 nights per week; \$6.50 running 3 nights per week. Special rates for 4 or more lights.		10 cents, .	Wiring and renewals at customer's expense. Minimum charge of 75 cents per month. Discounts for commercial incandescent lights from 5 to 30 per cent. on all bills over \$5 per month, according to amount used. Discounts on power according to amount used.
Attleborough, . .	20 to 10 cents, according to amount used.	-	\$1 to \$1.50 per lamp per month, according to service.	Supplied by meter at incandescent rates.		7 to 2½ cents.	Wiring and renewals at customer's expense. Minimum charge of \$1 per month; for power service, \$1 per h. p.
Ayer, . . .	20 cents, .	-	Primary rate of 20 cents per k. w. to 300 16 c. p. lamp hours a year for each lamp used; secondary rate, 8 cents per k. w.	Prices, with or without contract, on same basis as for incandescent.		-	Discount of 10 per cent. for payment within 10 days. Renewals free. Minimum monthly charge of \$1.
Ballou, G. M. (Shirley).	15 cents, .	-	25 cents per month for 16 c. p. lamp.	-		-	Customers pay for wiring and renewals. Minimum monthly charge of \$1.75.

Beverly, . . .	17 to 14 cents, according to amount used.	-	-	Supplied by meter at incandescent rates.	10 cents, .	Customers using less than 500 k. w., 17 cents; between 500 k. w. and 625 k. w., 16 cents; between 625 k. w. and 750 k. w., 15 cents; over 750 k. w., 14 cents. No free wiring and no renewals. Discount of 10 per cent. for payment in 15 days. Discounts for power vary according to amount of current used. Minimum monthly charge, \$1.
Blackstone, . . .	15 to 12½ cents.	-	75 cents per lamp per month,	40 cents per night, .	-	Wiring at cost; renewals free except for broken lamps. Minimum charge of 75 cents per month.
Block Plant (Boston), . . .	-	1 to 1½ cents,	Special rates, . . .	Supplied at incandescent rates.	10 cents per h. p. hour.	Customers pay for wiring. Renewals free. Discount of 10 per cent. to light customers. Discount to power customers from 10 to 40 per cent. Minimum monthly charge of \$1.
Boston Cons. Gas, . . .	18 cents, .	-	20 cents per k. w. for first 400 hours of maximum demand; 8 cents for second 400; 5 cents for balance.	For lights burning 6 nights per week not later than 6 p.m., \$21 per lamp per year; burning 1 night to 11 p.m. and 6 nights not later than 7 p.m., \$27.75 per year; not later than 8 p.m., \$12 per year; not later than 9 p.m., \$58 per year; not later than 10 p.m., \$73 per year; for lights burning not later than 11 p.m., 7 nights per week, \$100 per year.	13 cents, .	Lamp renewals free. No free wiring. Discount on power to 40 per cent. according to amount used. On incandescent lights by contract, 40 per cent. discount on excess of all bills above \$150 monthly. Minimum monthly charge of \$1.
Bridgewater, . . .	-	1½ cents, .	\$12 per year for each 16 c. p. lamp.	-	-	Wiring \$2 per lamp, open work; \$2.75 per lamp for concealed work. Lamp renewals free to contract yearly customers; to meter customers 25 cents per 16 c. p. lamp.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.	Electric Power per Kilowatt.	
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Cambridge, . . .	15 cents, .	-	-	Supplied by meter at incandescent rates.	10 to 2 cents according to amount used.	Renewals free. 10 per cent. discount from meter rates on bills paid before the 15th day of the month.
Cape (Provincetown), .	15 cents, .	-	50 cents per month for each 16 c. p. lamp.	-	-	No wiring; renewals free. Minimum monthly charge \$1.
C e n t r a l M a s s . (Palmer).	17 cents, .	-	-	-	-	Renewals free. On lighting bills, a discount of 10 per cent. allowed on 50,000 watts; 15 per cent. on 100,000 watts; 20 per cent. on 150,000 watts; 25 per cent. on 200,000 watts; 30 per cent. on 250,000 watts, if paid on or before the 10th of the month. On power bills, an increase in price of $\frac{3}{100}$ of a cent per k. w. hour for each increase of 10 cents in price of coal above \$4 70 per long ton. Monthly bills subject to discount of 5 per cent. when from 75,000 to 100,000 k. w. hours; 10 per cent. when from 100,000 to 150,000 k. w. hours; and 15 per cent. when for over 150,000 k. w. hours.
Charlestown, . . .	18 cents, .	-	On basis of 20 cents for first hour per night and 8 cents for succeeding ones.	\$9 per month for single lamp.	10 cents, .	Lamp renewals free. No free wiring. Discount on power up to 40 per cent. according to amount used. Discount on lighting bills of 3 cents per k. w. if paid within 10 days of date of bill.
Chelsea, . . .	20 cents, .	-	-	Supplied by meter at incandescent rates.	10 to 5 cents according	Lamp renewals free. Wiring free for arc lights, where a contract for six

					to amount used.	
Chester, . . .	25 cents, .	-	-	-	-	months or more is signed. Minimum monthly charge of \$1. Discount of 20 per cent. on all bills paid on or before 15th of month. Discount of 25 per cent. on bills of from \$75 to \$100; 30 per cent. on bills of \$100 to \$125; 35 per cent. on bills of \$125 to \$150; 40 per cent. on bills of \$150 to \$175; 45 per cent. on bills of \$175 to \$200; 50 per cent. on bills of over \$200.
Citizens' (Nantucket), . . .	20 cents, .	-	\$1.50 per month, .	\$5 per month, .	-	Secondary rate, 8 cents. Customers pay for wiring; renewals free. Minimum monthly charge, \$1. No free wiring. Renewals 25 cents each. Minimum monthly charge \$1. Renewals at cost; 10 per cent. discount on lighting bills if paid in 10 days. Minimum charge of \$1 per month.
Clinton, . . .	20 cents, .	-	75 cents to \$1.50 per month, for 16 c. p. lamps. .	1 light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7 each; 4 or more lights, \$6.50 each. If on meter, same as incandescent rates. \$75 per light per year, burning every night.	-	Customers pay for lamps, renewals free. No free wiring. Minimum charge of \$12 per year. Lamp renewals 20 cents each. Minimum monthly charge of \$1.
Cohasset, . . .	20 cents, .	-	\$1 per month, .	Supplied by meter at incandescent rates. \$50 per year, net, .	15 cents, .	Customers using 20 k. w. or less per month, 20 cents; 20 k. w. to 40 k. w., 19 cents; 40 k. w. and over, 18 cents. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum charge \$1 per month. Discount of 33½ per cent. on all in excess of \$20 on monthly bills for power. Wiring and renewals at cost.
Cottage City, . . .	15 cents, .	-	On meter basis, .	-	-	
Deerfield River (Conway), . . .	-	-	On basis of ½ cent per 16 c. p. lamp hour.	-	-	
Donglas, . . .	20 to 18 cents, according to amount used.	-	-	-	12 to 3 cents, according to amount used.	

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Edison (Boston),	-	1 cent,	- -	At same rates as incandescents, estimating 1 5 ampere arc lamp equivalent to 11 16 c. p. lamps.	Primary rate, 18 cents until maximum demand has been used, 15 hours each month; secondary rate, 9 cents. Discount of 70 per cent on that part of the monthly bill which at the secondary rate exceeds \$10. Special rates for elevator service.	Incandescent lamp renewals free. Customers making no guarantee, 520 hours per year per maximum demand, primary rate $\frac{1}{10}$ cent per 16 c. p. lamp hour, secondary rate $\frac{1}{10}$ cent; guaranteeing 400 hours per year per maximum demand primary rate 1 cent per 16 c. p. lamp hour, secondary rate $\frac{1}{10}$ cent per 16 c. p. hour. Special discounts to large consumers. No free incandescent wiring. Minimum monthly charge of \$1.

Edison (Brockton), . . . 20 cents, . . .	Each lamp 20 cents per k. w. hour up to 30 hours per month; above that, 10 cents. Contract rate, \$1 per lamp per month.	Each 5 ampere lamp 8 cents for first lamp hour per day; above that, 4 cents; each 4 ampere lamp 6 cents for first lamp hour per day; above that, 3 cents; each Nerust lamp 4 cents for first lamp hour per day; above that, 2 cents. Minimum charge of \$1.50 and \$2 per lamp per month according to capacity. First 3 lights, \$7 each per month; next 4 lights, \$6 each per month; each succeeding light, \$5.	15 to 5 cents, according to amount used.	Lamp renewals free. No free incandescent wiring. Ten per cent discount on all monthly bills paid in 10 days. Minimum monthly charge of \$1 for incandescent lamps.
Fall River, . . . 15 cents, . . .	-	By meter at same rate as incandescent lights.	10 cents, . . .	Lamp renewals free. No free incandescent wiring. Bills less than \$5, 5 per cent. discount; \$5 to \$15, 10 per cent.; \$15 to \$25, 15 per cent.; \$25 to \$35, 20 per cent.; \$35 to \$50, 25 per cent.; \$50 to \$75, 33½ per cent.; over \$75, 40 per cent. for payment before 15th of month. No free wiring; do not furnish lamps or renewals. Minimum monthly charge of \$1. Discounts if bills are paid on or before the 20th of the month to the following rates: for less than 25 k. w., 19 cents; for 25 to 50 k. w., 18 cents; 50 to 100 k. w., 17 cents; 100 to 150 k. w., 16 cents; 150 to 200 k. w., 15 cents; 200 to 250 k. w., 14 cents; 250 to 325 k. w., 13 cents; 325 to 400 k. w., 12 cents; 400 to 500 k. w., 11 cents; 500 k. w., and over, 10 cents. Discount of 10 per cent. from power bills, if paid before the 20th of month.
Fitchburg, . . . 20 cents, . . .	\$25 per year and \$1 per lamp per month.		10 to 3 cents, according to amount used.	

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.					
Foxborough, . . .	- 1	-	84 cents to \$2.50 per month, according to number of lamps used.	-	-	-	No free wiring nor lamps; renewals 20 cents each; discounts of 12½ per cent. on bills of \$6, and 25 per cent. on bills of \$12, if paid within 10 days. Minimum monthly charge of 84 cents.
Franklin (Turners Falls).	18 to 16 cents.	-	-	-	-	10 to 3 cents,	No wiring, and renewals at slight advance over cost. Special rates for single lamps. Current in excess of 2,000 watts per month 8 cents per k. w. Minimum monthly charge of \$1.
Gardner, . . .	15 cents to residences; 12½ to 6 cents to stores.	-	Stores, \$7.50, \$9 or \$10.50 net per lamp per year for 4, 5, or 6 nights per week.	-	-	5 to 2.1 cents, according to amount used.	Incandescent lamp renewals free to meter customers; 18 cents to others. Meter rent of 10 cents per month, if less than \$15 gross lighting used. Discount of 10 per cent. from these prices for prompt payment.
Gloucester, . . .	18 cents; transient customers 20 cents.	-	\$1 per month for each 16 c. p. lamp.	1 lamp, \$9 per month; 2 lamps, \$8 each; 3 or more lamps, \$7 each. Meter rates 10 cents net per k. w. Temporary lights, 50 cents per night.	-	13.5 cents,	Renewals free to yearly customers; to transient customers at cost. Discount on power according to amount used. Minimum monthly charge of \$1 for light; \$2.50 for power.
Grafton, . . .	20 cents, .	-	\$10 per year for each 16 c. p. lamp running until 10 p. m.	-	-	12 to 3 cents, according to amount used.	Customers pay for wiring and lamps. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents. Minimum monthly

Great Barrington, .	18 cents, .	-	Special rates. Minimum monthly charge of 87½ cents per 16 c. p. lamp.	At meter rates, .	10 to 3.2 cents, according to amount used.	charge of \$1. Discount of 33½ per cent. on all in excess of \$20 on monthly bills for power. Renewals free. Discount 20 per cent. if paid on or before 15th of month. Minimum monthly charge of \$1 for meter service.
Greene (Ashburnham).	20 to 10 cents, according to amount used.	-	2 c. p. lamp, 84 to 38 cents per year, according to number installed; 4 c. p. lamp, \$1.69 to 75 cents; 8 c. p. lamp, \$3 to \$1.33; 10 c. p. lamp, \$3.38 to \$1.50; 16 c. p. lamp, \$4.50 to \$2.	-	20 to 10 cents, according to amount used.	Minimum monthly charge of \$1. Customers pay for wiring and lamps.
Greenfield, .	15 to 10 cents, according to amount used.	-	-	By meter, at incandescent rates.	8 to 1.8 cents, according to amount used.	Lamp renewals free. When more than 600 k. w. are used in one month, the excess is charged at 8 cents per k. w. Discount on all lighting bills of 10 per cent., if bills are paid on or before 10th of month. Minimum monthly charge of 41 cents.
Haverhill, .	15 to 10 cents, according to amount used.	-	-	7½ to 2 cents per arc lamp hour of 500 watts, according to amount consumed.	-	Renewals free. Prices for power; a readiness to serve charge of \$1.50 per h. p. per month; additional current from .037 to .008 per k. w. hour according to amount used. Minimum monthly charge of \$1 for light.
Huntington, .	20 cents, .	-	-	-	-	Discount of 25 per cent. for cash in 10 days. Special price to a few large consumers; meter rental 25 cents per month. Customers pay for wiring and renewals.

1 One cent per ampere hour.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Hyde Park,	20 cents for residence lighting; 15 cents for stores.	-	\$15 each lamp per year running all night.	\$57 per lamp per year for lights burning 4 nights per week until 10 o'clock; \$63 for those burning 4 nights to 12 o'clock; \$69 for those burning 6 nights to 10 o'clock; \$72 for those burning 6 nights to 12 o'clock; \$72 for those burning 7 nights to 10 o'clock. Two nights per week, \$5.50 per lamp per month; 3 nights per week, \$6; 4 nights, \$7.50; 6 nights, \$8; 7 nights, \$9 per lamp per month.	10 cents,	No free wiring; renewals to meter customers at cost, plus 10 per cent.; to contract customers, free. Discount on lighting bills of 10 to 50 per cent., according to amount used, on all bills paid on or before 15th of month. Discount on electric power; from 5 to 60 per cent. on bills of more than 50 k. w. hours, according to amount. Minimum monthly charge of \$1 for light; \$2 for power.
Lawrence,	16 cents,	10 cent,	\$1 per lamp per month,	\$5 per lamp per month, \$5 per lamp per month, On meter, at incandescent rates.	10 to 2½ cents, according to amount used.	Discount for incandescent lights and power 10 per cent. on bills paid by the 15th of the month. Wiring at customer's expense; lamps, free. Minimum monthly charge of \$1.
Lee,	20 cents,	-	\$9 per lamp per year,	\$5 per lamp per month,	20 cents,	-
Lenox,	10 mills,	-	\$1 per month for 16 c. p. lamp.	On meter, at incandescent rates.	10 to 3 cents, according to amount used.	First installation free; renewals at cost. No free wiring. Minimum monthly charge of \$1 to incandescent customers, and \$2 per lamp to arc customers. Discounts on arc and incandescent bills: on bills for less than 25,000 watts per month, 5 per cent.; of 25,000 per month and
Leominster,	20 cents,	-				

Lexington,	23 cents, .	-	-	-	-	less than 50,000, 10 per cent.; of 50,000 and less than 100,000, 15 per cent.; of 100,000 and less than 150,000, 20 per cent.; of 150,000 and less than 200,000, 25 per cent.; of 200,000 and less than 250,000, 30 per cent.; of 250,000 and less than 325,000, 35 per cent.; of 325,000 and less than 400,000, 40 per cent.; of 400,000 and less than 500,000, 45 per cent.; of 500,000 and over, 50 per cent. All bills rendered at 20 cents, and discounted to above rates for prompt payment. Discount on power bills, 10 per cent., if paid by 10th of month.
Loveland, W. O. (Asbby).	-	-	-	-	-	Renewals free. Discount of 5 per cent. if bills are paid on or before the 10th of the month on all bills; a larger discount running to 25 per cent. and dependent on amount used. Minimum monthly charge of \$1. Lamps, 20 cents each.
Lowell,	11 cents, .	-	-	-	10 cents, .	Renewals free to meter customers and at cost to others. Free wiring to yearly contract customers for arc lamps. Minimum charge for incandescent lighting, \$12 per year. Billerica lamps, 18 cents per k. w. hour for one hour each day or less, 6 cents per hour for all over. Discounts on power of from 5 to 56 per

1 Per ampere hour.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Lowell — <i>Con.</i> ,	-	-	-	burns per month, 3 cents per hour for all hours over 50 for 4 ampere lamps. \$1.50 per lamp per month minimum charge. On meter, at incandescent rates.	-	cent., according to amount used. Minimum monthly charge for power of \$5.
Lynn, . . .	13 cents, .	-	\$1 to \$1.25 per lamp per month.		6 1 to 3.1 cents.	Renewals free. Discount by meter of 2 cents per k. w. hour on all bills exceeding \$8 per month, and 4 cents per k. w. hour if bills exceed \$25 per month. Discount of 1 cent per k. w. on all bills paid within 10 days of date of bill. Discount on power sold by h. p. hour, 10 per cent. and upwards according to size of bill above \$5 per month. Minimum monthly charge of 50 cents.
Malden, . . .	16 cents, .	-	\$1 per lamp per month for 16 c. p. lamps; all night, \$2.50 per month; 8 c. p., all night, \$2.	8 cents per arc lamp hour (equivalent to 500 watt hours) up to 66⅔ hours; 7½ cents to 80 hours; 3½ cents on all over 80. If 3 lamps are used, additional discount of 5 per cent.; if 4 or 5 lamps, 10 per cent.; if 6 or more, 15 per cent.	-	Customers pay for wiring, renewals free. 15 cents per k. w. hour if more than 33⅓ hours are used per month for residential incandescent lights; additional reduction of 4 cents on commercial lights if more than certain number of hours used each month. A discount of 1 per cent. on all bills if paid within 15 days from date. Prices for power: a readiness to serve, charge of \$1.50 per h. p. per month; additional current from .045 to .01 per k. w., according to

Manchester, . . .	25 and 15 cents.	-	-	15 cents.	amount used. Minimum monthly charge for incandescent light, \$1. On arc lamps, \$3 per month when only 1 lamp is installed; \$2 if 2 or more lamps are installed. Summer customers, 25 cents; yearly customers, 15 cents. Lamp renewals at cost.
Marlborough, . . .	20 cents.	-	20 cents per k. w. hour,	12 to 3 cents according to amount used.	Customers pay for wiring; renewals free. Discounts of from 10 to 25 per cent. according to amount used, if bills are paid by the 10th of the month. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum monthly charge of \$1.
Milford, . . .	25 cents.	-	\$1 to \$1.50 per 16 c. p. lamp per month.	- ²	Discounts for payment within 10 days: on monthly bills of less than 50,000 watt hours, 20 per cent.; 50,000 and less than 75,000, 25 per cent.; 75,000 to 100,000, 30 per cent.; 100,000 and less than 150,000, 35 per cent.; over 150,000, 40 per cent. Incandescent renewals at cost. Minimum monthly charge of \$1 for incandescent lighting. Minimum charge of \$1 per lamp for arc lighting. Discount on power 25 per cent., if paid within 10 days. Minimum monthly charge of \$3 per h. p.
Millbury, . . .	20 cents.	-	Running until 11 p.m. for not more than 2 lamps, \$10 per lamp per year.	12 to 3 cents according to amount used.	Wiring at cost. Lamp renewals at 25 cents. Demand system: primary rate, 20 cents per k. w.; secondary rate, 12 cents per k. w. Minimum monthly charge of \$1.
Mill River (Williamsburg).	15 cents.	-	-	-	No free wiring. No free renewals. Meter rent, 25 cents per month.

² 10 cents per h. p. hour.¹ Also 8 cents per h. p. hour by meter.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Montague, . . .	15 cents, .	-	-	-	-	Lamp renewals, 25 cents each. Meter rental, 20 cents per month.
N. R. Paper Co. (Pepperell).	12 to 15½ cents.	-	-	-	-	No wiring or renewals. Minimum monthly charge of \$1.
New Bedford, . . .	18 cents, .	-	-	18 cents per k. w. hour,	- 1	Discounts for payment on or before the 10th of the month on bills of \$5 per month and under for metered lights, 5 per cent.; \$5 to \$15, 10 per cent.; \$15 to \$25, 20 per cent.; over \$25, 25 per cent. Also primary rate of 20 cents per k. w. hour for 1 k. w. hour per lamp per month, and secondary rate of 10 cents and 8 cents for all over. Minimum monthly charge of 75 cents. Renewals free
Newburyport, . . .	20 cents, .	-	\$13.50 for 3 16 c. p. lamps, from October to March.	20 cents per k. w. hour,	10 cents, .	25 per cent. discount from the prices for incandescent lights if bills are paid in 12 days. Discounts on power, 10 to 50 per cent., according to amount used. Renewals at cost. Minimum monthly charge of \$1.
Newton, . . .	-	1 cent, .	-	20.2 cents per k. w., .	- 2	Wiring at customer's expense; renewal lamps free. Bills for power amounting to \$5 are net; above that, discount from 10 to 50 per cent., according to amount used. Minimum monthly charge of \$1.
Niles Estate (Boston), . . .	10 cents, .	-	\$1 per month up to 4 16 c. p. lamps.	10 cents per k. w. hour,	10 cents, .	Minimum monthly charge of \$1. Minimum charge of \$1 per month for installation. Discounts according to amount used. Renewals free.

North Adams, . . .	15 cents, .	-\$1.11 per lamp per month, .	Burning 2 nights a week to 11 o'clock and 4 nights to 6.30: 1 lamp, \$4.50 per month; 2, \$3.50 each; 3 or 4, \$3 each; 5 or more, \$2.50 each. Burning every night: 1 lamp, 30 cents per night; 2, 3 or 4, 25 cents each; 5 or more, 20 cents each.	5½ to 4 cents, according to amount used.	Renewals free. Wiring done by customer. If monthly incandescent bills are for 75,000 watts and less than 250,000, the price is 14 cents; if 250,000 watts or more, 12 cents. Discounts on monthly bills of 10 per cent., if paid on or before the 10th of the month.
Northampton, . . .	20 cents, .	40 c. p. lamps on arc circuits \$25 per year.	Enclosed arcs burning every night till 10 p.m., \$84; \$100 till midnight.	10 cents, .	Lamp renewals to contract customers free; to customers by meter, 20 cents each. Discount on power on bills of more than \$10, from 20 per cent. to 50 per cent.
Orange, . . .	16 cents, .	\$1 per lamp per month; \$1.50 for 2 lamps per month.	Supplied by meter at incandescent rates.	-	No free wiring. Renewals free. Up to 1,500 watts 16 cents per hour; in excess of 1,500 watts 8 cents per hour. Minimum monthly charge, of 80 cents.
Pittsfield, . . .	20 to 10 cents.	-	20 to 10 cents per k. w. hour.	10 to 3.2 cents, according to amount used.	Customers pay for wiring. Renewals free. Rate on monthly bills: 50,000 watt hours or less, 20 cents; for 50,000 to 100,000, 18 cents; for 100,000 to 150,000, 16 cents; for 150,000 to 200,000, 14 cents; for 200,000 to 300,000, 13 cents; for 300,000 to 500,000, 12 cents; from 500,000 to 750,000, 11 cents; 750,000 or over, 10 cents per thousand. Fifteen per cent. discount on all bills for arc and incandescent lighting if paid on or before the 15th of the month. Five per cent. discount on power bills. Special rates for sign service. Meter rental 50 cents per month.

1 10 to 5 cents per h. p. hour, according to amount used.

2 10 cents per h. p. hour.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Plymouth, . . .	20 cents, .	-	90 cents per lamp per month for 16 c. p. lamps.	20 cents per k. w. hour,	10 to 3 cents, according to amount used.	Wiring at customer's expense. Renewals free. Discount 5 per cent. to 35 per cent., according to amount used, if paid by 10th of month. Minimum monthly charge of \$1.
Quincy, . . .	20 cents, .	-	-	Supplied on meter at incandescent rates.	10 cents, .	Renewals free, with 10 per cent discount for cash. Wiring at customer's expense. Discounts for payment within 15 days; on monthly bills of \$10 or less, 10 per cent.; more than \$10 and less than \$20, 15 per cent.; \$20 and less than \$40, 20 per cent.; more than \$40 and less than \$50, 25 per cent.; more than \$50 and less than \$75, 33½ per cent.; more than \$75 and less than \$100, 40 per cent.; \$100 and over, 50 per cent. Discounts on power from 5 per cent. to 50 per cent., according to amount used, when bill is for more than 50 k. w. hours. Minimum monthly charge of \$1 for light, \$2 for power.
Randolph, . . .	13 cents, .	-	Monthly rates for 16 c. p. lamps to midnight; 1 lamp, \$1; all night lamps, \$1.10 per month.	-	13 to 8 cents, according to amount used.	Customer pays for wiring. Renewals 25 cents each. Minimum monthly charge of \$1. Meter rental \$2 a year.
Rawson (Leicester), . . .	25 cents, .	-	-	-	-	Renewals 22½ cents, \$2.50 per dozen, and wiring at customer's expense. Twenty per cent. discount on all bills under \$5; \$5 and upwards,

discount 25 to 40 per cent., according to amount used, if paid before 10th of each month. Minimum monthly charge of \$1.25, subject to discount of 25 cents if paid before 10th of each month.

Renewals free. Wiring at cost. Enclosed arcs, 50 per cent. discount in city proper and 40 per cent. at summer resorts; and for incandescent lights 25 per cent. discount for payment before the 15th; 10 per cent. additional on bills over \$500 per year and a further 10 per cent. on bills over \$1,000 per year. For summer resort incandescent lighting 20 cents per k. w. hour, with discount of 10 per cent. for prompt payment. Continuous power service, \$50 to \$75 per year per h. p. Discount on power of 5 per cent. for prompt payment. Minimum monthly charge of 66 cents for incandescent lighting, \$2 for Nernst, and are lights and power, subject to regular discounts for prompt payment.

Wiring and renewals at cost.

Wiring at cost. Renewals free. Minimum monthly charge of 75 cents. Discounts: 5 per cent. on bills of \$5 to \$10; 10 per cent. on bills of \$10 to \$15; 15 per cent. on bills of \$15 to \$20; 25 per cent. on \$20 and over.

Salem,	20 cents,	1 cent,	Special rates according to number of lights and time used.	By meter at incandescent rates.	-	-	-	-	-
Shelburne Falls,	-	1 cent,	\$10 per lamp per year for 6 nights per week until 10 p.m.; 7 nights per week until 12 p.m., \$12.	Burning 7 nights per week, \$80 per light per year.	-	-	-	-	-
Southbridge,	20 cents,	-							

18 to 5 cents per h. p. hour.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.	Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.					
South Hadley Falls,	20 cents,	-	Special rates, according to amount used.	-	-	-	Wiring at cost and renewals free. Discounts on lights by meter: on hills to \$5, 5 per cent.; from \$5 to \$7.50, 10 per cent.; from \$7.50 to \$10, 20 per cent.; from \$10 to \$15, 25 per cent.; from \$15 to \$20, 30 per cent.; over \$20, 40 per cent. Discount 10 per cent. if paid on or before the 10th of month. Minimum charge of \$1 per month. Renewals at cost.
Spencer, . . .	20 cents,	-	-	By meter at incandescent rates.	-	-	Customers pay for wiring. Renewals at cost. Minimum monthly charge of \$1.
Stoughton, . . .	20 cents,	-	-	\$5 per light per month,	10 to 5 cents,	-	Customers pay for renewals. Discount of 10 per cent. from meter rates for payment within 15 days. Special rates, from 18 to 6 cents per k. w. hour, for summer customers. Prices for power: a readiness to serve, charge of \$1.50 per h. p. per month; additional current from .045 to .01 per k. w. hour, according to amount used. Minimum charge of \$1 per month. Flat rate of 7 cents per k. w. hour to large summer customers.
Suburban (Revere), . .	20 cents,	-	-	\$10 per month for 1 lamp, burning until 12 p. m.; 2 lamps, \$9.50 each; 3 lamps, \$9 each; 4 lamps, \$8.62½ each; special rates for a larger number and for summer customers. Special discount from prices stated where customer furnishes all wiring.	-	-	Renewals at cost. Renewals 25 cents each. No free wiring.
Sunderland, . . . Turner, G. H. (Charle- mont).	20 cents,	-	25 cents a month for each 16 c. p. lamp.	-	-	-	

Union (Franklin),	20 cents, . .	16 c. p. lamps to 11 p.m., 6 nights per week, \$1 per lamp per month; 5 nights per week, 90 cents; 4 nights, 80 cents; 3 nights, 75 cents; 2 nights, 70 cents.	Burning 5 nights, \$6 per month; 4 nights, \$5 50; 3 nights, \$5; 2 nights, \$4 50. Transient lights, 50 cents per night and cost of installation. \$5 to \$8 per light per month.	-	Wiring at customer's expense. Renewals 20 cents each. Minimum monthly charge of \$1.25.
United (Springfield),	18 to 8 cents,	25 cents to \$1 per 16 c. p. lamp per month, depending on number of lamps, and hours of burning.	-	5 to 2 cents, according to demand.	Renewals free. No free incandescent wiring. For the first 2 k. w. hours used per standard lamp of maximum demand during the month, 18 cents per k. w. hour; all used in excess of this, 8 cents per k. w. hour. Minimum monthly charge of \$1.
Uxbridge and Northbridge.	20 cents, . .	Yearly rates for 5 lights or less to 9 p.m., \$9 each; to 10 p.m., \$10; to 12 p.m., \$12; all night, \$15; 10 per cent. above these rates if burned 7 nights a week. Discount from these rates of 10 per cent. for 6 to 10 lights, 15 per cent. on 11 to 15 lights and 20 per cent. on 16 to 20.	-	12 to 3 cents, according to amount used.	Customers pay for wiring; renewals at cost. Discount of 1 cent per k.w. hour on second 20,000 k. w. hours and 2 cents on all over 40,000 k. w. hours on incandescent monthly bills. Demand system: primary rate, 20 cents per k. w. hour; secondary rate, 12 cents per k. w. hour. Minimum monthly charge of \$1.
Waltham,	18 cents, . .	For 3 lights or less: all night lighting, \$2 per light per month; burning to 11.15 p.m., \$1.35 per light per month. Discounts if paid by the 15th of the month; on the former class 10 per cent., on the latter 35 cents per lamp. Four lights or more by meter only.	By meter at incandescent rates.	10 cents, . .	Discounts for payment on or before 15th of the month on bills for incandescent and arc lights by meter 2 cents per k. w. hour. Minimum monthly charge of \$1. Lamp renewals free. No free incandescent wiring. Discount on bills for power of more than 50 k. w. hours per month of 5 per cent. to 50 per cent., according to amount used. Minimum monthly charge for power of \$2.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Electric Power per Kilowatt.	Remarks.
	RATES BY METER.		Rates by Contract.			
	Per Kilowatt Hour.	Per 16 Candle-power Lamp Hour.				
Ware, . . .	20 cents, .	-	16 c. p. lamp burning 6 nights per week, \$10 per year; 7 nights per week, \$12 per year.	By meter at incandescent rates.	-	Wiring at cost; renewals at 15 cents each. Discounts on incandescent lights by meter; on bills of \$5 and under \$10, 10 per cent.; on bills of \$10 and under \$15, 20 per cent.; \$15 and under \$20, 25 per cent.; \$20 to \$30, 30 per cent.; \$30 to \$75, 40 per cent.; \$75 to \$100, 50 per cent.; over \$100, 60 per cent.
Webster, . . .	16 cents, .	-	\$10 per lamp per year, .	By meter at 16 to 12 cents according to amount used.	10 cents, .	Discounts on incandescent lights of 1 cent per k. w. hour; if paid on or before the 10th of the month. Discounts on power bills according to quantity used. Wiring at cost; renewals free.
Westborough, . . .	20 cents, .	-	-	\$75 per light per year,	10 to 14 cents, according to quantity used.	Discounts on monthly bills from \$5 to \$10, 10 per cent.; from \$11 to \$15, 15 per cent.; from \$16 to \$20, 20 per cent.; of \$21 and over, 25 per cent. Wiring at cost; renewals free. Minimum monthly charge of \$1.
Weston, . . .	20 cents, .	-	-	-	-	No free wiring. Renewals free. The first hundred dollars during a year of all bills is at the gross rate; on the second hundred dollars or fraction thereof a discount of 10 per cent.; on the third hundred dollars or fraction thereof, 15 per cent.; on all over \$300, 20 per cent. Minimum monthly charge of \$1.

Weymouth, . . .	15 cents, .	-	-	-	-	-	Consumers pay for wiring; renewals at cost. Meter rent 10 per cent. on average cost of meter. Minimum charge of \$1, including meter rent. Discount 10 per cent. on all bills paid by 10th of month. Renewals free.
Williamstown, . .	15 cents, .	-	-	-	-	5½ cents, .	Wiring and renewals at nearly cost. Incandescent monthly bills for 40 k. w. hours or less at 20 cents; for 40 to 75 k. w. hours at 18 cents; for 75 to 100 k. w. hours at 16 cents; for 100 to 125 k. w. hours at 15 cents; over 125 k. w. hours at 12 cents. Minimum monthly charge of 50 cents.
Winchendon, . .	20 to 12 cents.	-	-	-	-	-	Minimum monthly charge of \$1. Renewals free only to stores that burn daily. Discounts: on monthly bills over \$10, 5 per cent.; over \$25, 10 per cent.; over \$35, 15 per cent.; over \$50, 20 per cent.; over \$75, 25 per cent.; over \$100, 30 per cent.; over \$150, 40 per cent.; over \$200, 50 per cent. Discount on power bills from 10 to 40 per cent., according to h. p. of motor and amount of bill. Minimum monthly charge of \$1.
Woodville, . . .	20 cents, .	-	-	-	-	10 cents, .	
Worcester, . . .	12 cents, .	-	-	-	-	-	

1 2¼ cents per h. p. hour.

CASES PENDING BEFORE THE BOARD.

Petition of customers of the Arlington Gas Light Company for a reduction in price.

Petition of customers in Winchester against the Edison Electric Illuminating Company of Boston for a reduction in price.

Petition of the mayor of Chelsea against the Chelsea Gas Light Company for a reduction in price.

Appeal of the Boston Consolidated Gas Company from a decision of the board of aldermen of Chelsea refusing permission to lay mains.

Petition of the Webster Electric Company for approval of an issue of new stock.

Petition of the mayor of Fall River against the Fall River Gas Works Company for a reduction in price.

Petition of customers against the Salem Gas Light Company for a reduction in price.

Petition of Charles G. Weld against the Edison Electric Illuminating Company of Boston for a supply of electric light.

Petition of the selectmen of Blackstone against the Blackstone Electric Light Company for a reduction in the price of street lighting.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the board of aldermen in favor of the Congress Street Associates and others.

Petition of the Public Franchise League against the Edison Electric Illuminating Company of Boston relative to the price of electricity.

FORREST E. BARKER.

MORRIS SCHAFF.

ALONZO R. WEED.

APPENDICES.

APPENDIX A. — COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1906.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COM- PANY OF.

ASSETS.	
Real estate,	\$20,769 10
Steam plant,	24,399 02
Electric plant,	16,363 73
Electric lines,	20,515 89
Transformers,	3,830 64
Meters,	6,535 07
Arc lamps,	1,500 00
Due for light and power,	4,140 21
Fuel on hand,	2,907 00
Carbons on hand,	21 75
Oil and waste on hand,	32 20
Incandescent lamps on hand,	586 96
Other materials on hand,	2,052 05
Motors on hand,	2,217 86
Fixtures on hand,	241 44
Interest prepaid,	33 89
Cash on hand,	12,664 93
Investments,	1,635 16
Total assets, as per books of the company,	<u>\$120,446 90</u>

LIABILITIES.	
Capital stock,	\$75,000 00
Bonds issued,	25,000 00
Notes payable,	4,000 00
Unpaid bills,	4,475 42
Interest accrued but not due,	312 50
Total liabilities, as per books of the company,	<u>\$108,787 92</u>
Profit and loss balance,	11,658 98

\$120,446 90

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$10,593 00		
For distribution,	4,228 08		
management,	3,289 09		
taxes and incidentals,	2,082 75		
current bought,	1,695 75		
	<u>21,888 67</u>		
Income from sale of light and power,			\$34,929 12
Balance to profit and loss,		13,040 45	
		<u>\$34,929 12</u>	<u>\$34,929 12</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$4,277 43
Balance of manufacturing account,		13,040 45
Interest received,		4 75
Rents,		132 00
Interest paid,	\$1,250 00	
Dividends declared,	3,750 00	
Other items,	795 65	
Balance June 30, 1906,	11,658 98	
	<hr/>	<hr/>
	\$17,454 63	\$17,454 63

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$20,000 00
Machinery and manufacturing appliances (gas),	9,000 00
Street mains (gas),	26,300 00
Meters (gas),	4,414 00
Due for gas,	1,278 68
Stoves on hand,	717 73
Steam plant (electric),	400 00
Electric plant,	100 00
Electric lines,	20,200 00
Transformers,	3,513 00
Meters (electric),	3,344 06
Arc lamps,	2,416 00
Due for electric light and power,	1,725 31
Carbons on hand,	26 00
Incandescent lamps on hand,	900 00
Electric fixtures on hand,	13 45
Horses, wagons, etc.,	450 00
Sundry accounts due the company,	837 06
Office furniture,	375 00
Cash on hand,	575 37
	<hr/>
Total assets, as per books of the company,	\$96,585 66

LIABILITIES.

Capital stock,	\$17,300 00
Notes payable,	54,800 00
Unpaid bills,	1,165 66
Deposits,	28 50
	<hr/>
Total liabilities, as per books of the company,	\$73,294 16
Profit and loss balance,	23,291 50
	<hr/>
	\$96,585 66

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$2 25	
For distribution,	2,404 52	
management,	473 59	
taxes and incidentals,	482 04	
gas bought,	8,211 29	
	<hr/>	
	\$11,573 69	

		DR.	CR.
Operating expenses (electric) :			
For distribution,	\$3,813 02		
management,	627 56		
taxes and incidentals, . . .	613 30		
current bought,	6,840 70		
		\$11,894 58	
Income from sale of gas,			\$13,958 78
sale of electric light and power, . .			19,339 39
Balance to profit and loss:			
Gas,		2,385 09	
Electric,		7,444 81	
		\$33,298 17	\$33,298 17
PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1905,			\$19,457 56
Balance of gas manufacturing account, . . .			2,385 09
Balance of electric manufacturing account, . .			7,444 81
Rents,			56 75
Other items of income,			5 07
Interest paid,	\$2,485 52		
Dividends declared,	2,076 00		
Depreciation,	1,139 99		
Other items,	356 27		
Balance June 30, 1906,	23,291 50		
	\$29,349 28	\$29,349 28	

ADAMS, U. S.

(Townsend.)

		MANUFACTURING ACCOUNT.	
		DR.	CR.
Operating expenses:			
At station,	\$987 06		
For distribution,	186 32		
management,	76 50		
taxes and incidentals,	91 52		
		\$1,341 40	
Income from sale of light and power,			\$2,217 85
other sources,			47 98
Balance to profit and loss,		924 43	
		\$2,265 83	\$2,265 83

AMERICAN WOOLEN COMPANY.

(Maynard.)

		MANUFACTURING ACCOUNT.	
		DR.	CR.
Operating expenses:			
At station,	\$3,650 00		
For distribution,	1,176 68		
management,	1,243 00		
taxes and incidentals,	902 30		
		\$6,971 98	
Income from sale of light and power,			\$9,698 42
other sources,			717 93
Balance to profit and loss,		3,444 37	
		\$10,416 35	\$10,416 35

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,710 40
Steam plant,	20,046 65
Electric plant,	23,483 15
Electric lines,	15,217 49
Transformers,	3,463 68
Meters,	3,686 57
Arc lamps,	2,730 57
Due for light and power,	3,784 86
Fuel on hand,	457 11
Carbons on hand,	25 36
Oil and waste on hand,	17 02
Incandescent lamps on hand,	47 68
Globes on hand,	12 20
Other materials on hand,	563 95
Fixtures on hand,	671 20
Sundry accounts due the company,	1,377 97
Office furniture,	276 11
Cash on hand,	1,149 98
Reserved fund,	1,136 15
Insurance,	403 40
Investments,	2,000 00
Total assets, as per books of the company,	\$94,261 50
Profit and loss balance,	11,968 49

\$106,229 99

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	53,950 00
Unpaid bills,	1,334 16
Interest accrued but not due,	645 83
Total liabilities, as per books of the company,	\$106,229 99

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$13,687 58	
For distribution,	3,759 02	
management,	738 90	
taxes and incidentals,	1,680 39	
	\$19,865 89	
Income from sale of light and power,		\$26,121 50
other sources,		777 76
Balance to profit and loss,	7,033 37	
	\$26,899 26	\$26,899 26

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$15,839 70	
Balance of manufacturing account,		\$7,033 37
Interest received,		27 86
Other items of income,		19 00
Interest paid,	2,801 91	
Other items,	407 11	
Balance June 30, 1906,		11,968 49
	\$19,048 72	\$19,048 72

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$6,725 16
Machinery and manufacturing appliances,	64,710 08
Street mains,	78,161 20
Meters,	7,066 97
Due for gas,	7,080 36
Gas coal on hand,	648 63
Coke on hand,	1,049 51
Enrichers on hand,	379 72
Purifying materials on hand,	200 00
Other materials on hand,	25 00
Stoves on hand,	565 70
Fixtures on hand,	151 40
Sundry accounts due the company,	5,207 41
Office furniture,	293 18
Cash on hand,	2,680 21

Total assets, as per books of the company, \$174,944 53

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	60,000 00
Notes payable,	26,800 00
Interest accrued but not due,	625 00
Unpaid bills,	23,402 07

Total liabilities, as per books of the company, \$170,827 07

Profit and loss balance, 4,117 46

\$174,944 53

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, \$8,792 13		
For distribution, 740 22		
management, 2,235 65		
taxes and incidentals, 791 14		
	\$12,559 14	
Income from sale of gas,		\$16,549 60
other sources,		1,780 00
Balance to profit and loss,	5,770 46	
	\$18,329 60	\$18,329 60

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$3,935 23
Balance of manufacturing account,		5,770 46
Interest paid,	\$4,587 44	
Other items,	1,000 79	
Balance June 30, 1906,	4,117 46	
	\$9,705 69	\$9,705 69

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$405 00
Machinery and manufacturing appliances (gas),	4,651 50
Street mains (gas),	4,151 34
Meters (gas),	757 90
Due for gas,	474 91
Enrichers on hand,	232 00
Other gas materials on hand,	25 00
Real estate (electric),	6,351 47
Steam plant (electric),	35,659 82
Electric plant,	24,217 26
Electric lines,	20,430 29
Transformers,	4,877 57
Meters (electric),	4,961 82
Arc lamps,	1,667 42
Due for electric light and power,	3,606 24
Fuel on hand (electric),	847 00
Other electric materials on hand,	312 84
Sundry accounts due the company,	791 76
Office furniture,	679 10
Cash on hand,	353 65
Insurance,	100 00

Total assets, as per books of the company, \$115,553 89

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	30,000 00
Notes payable,	14,000 00
Unpaid bills,	5,574 52

Total liabilities, as per books of the company, \$109,574 52

Profit and loss balance, 5,979 37

\$115,553 89

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, \$,991 45		
For distribution, 35 90		
management, 659 35		
taxes and incidentals, 396 00		
	\$3,082 70	
Operating expenses (electric):		
At station, \$9,997 60		
For distribution, 1,847 72		
management, 1,927 99		
taxes and incidentals, 1,275 62		
	15,048 93	
Income from sale of gas,		\$2,873 11
sale of electric light and power,		20,944 67
Balance to profit and loss:		
Gas,		209 59
Electric, 5,895 74		
	\$24,027 37	\$24,027 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$6,499 23
Balance of gas manufacturing account,	\$209 59	
Balance of electric manufacturing account,		5,895 74
Interest paid,	2,120 01	
Dividends declared,	3,600 00	
Other items,	486 00	
Balance June 30, 1906,	5,979 37	
	<u>\$12,394 97</u>	<u>\$12,394 97</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$20,816 19
Machinery and manufacturing appliances,	39,373 65
Street mains,	79,704 83
Meters,	9,180 17
Due for gas,	2,943 34
Gas coal on hand,	4,002 65
Coke on hand,	675 00
Tar on hand,	195 00
Enrichers on hand,	194 01
Other materials on hand,	611 17
Stoves on hand,	556 80
Fixtures on hand,	730 20
Horses, wagons, etc.,	1,391 00
Sundry accounts due the company,	19,907 75
Office furniture,	811 34
Cash on hand,	86 94
Insurance and interest,	476 33
Total assets, as per books of the company,	<u>\$181,656 37</u>

LIABILITIES.

Capital stock,	\$95,000 00
Bonds issued,	30,000 00
Notes payable,	27,800 00
Unpaid bills,	1,800 00
Deposits,	160 60
Interest accrued but not due,	514 97
Amounts due from the company, not included above,	6,963 26
Total liabilities, as per books of the company,	<u>\$162,238 83</u>
Profit and loss balance,	19,417 54
	<u>\$181,656 37</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$13,372 72	
For distribution,	3,111 98	
management,	5,870 63	
taxes and incidentals,	1,882 73	
	<u>\$24,238 06</u>	

	Dr.	Cr.
Income from sale of gas,		\$26,376 12
residuals,		3,169 46
other sources,		61 83
Balance to profit and loss,	\$5,369 35	

\$29,607 41	\$29,607 41
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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$18,130 93
Balance of manufacturing account,		5,369 35
Interest paid,	\$3,051 59	
Depreciation,	500 00	
Other items,	531 15	
Balance June 30, 1906,	19,417 54	
	\$23,500 28	\$23,500 28

ASHBURNHAM.

(See GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.)

ASHBY.

(See W. O. LOVELAND.)

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$9,000 00
Machinery and manufacturing appliances (gas),	16,112 20
Street mains (gas),	19,093 34
Meters (gas),	2,934 82
Due for gas,	965 09
Gas coal on hand,	31 85
Enrichers on hand,	46 02
Purifying materials on hand,	52 50
Other gas materials on hand,	200 00
Stoves on hand,	45 88
Real estate (electric),	1,550 00
Steam plant (electric),	17,312 74
Electric plant,	40,030 82
Electric lines,	7,371 13
Transformers,	1,333 89
Meters (electric),	1,647 70
Arc lamps,	1,960 65
Due for electric light and power,	1,434 85
Fuel on hand (electric),	157 90
Carbons on hand,	16 00
Oil and waste on hand,	13 16
Incandescent lamps on hand,	38 08
Globes on hand,	11 93
Other electric materials on hand,	100 00
Electric fixtures on hand,	451 69
Cash on hand,	2,443 22
Total assets, as per books of the company,	\$124,355 46

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Interest accrued but not due,	625 00
Total liabilities, as per books of the company,	\$100,625 00
Profit and loss balance,	23,730 46
	<u>\$124,355 46</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$5,148 47	
For distribution,	558 98	
management,	761 32	
taxes and incidentals,	651 34	
	<u>7,120 11</u>	
Operating expenses (electric) :		
At station,	\$12,283 59	
For distribution,	737 36	
management,	760 71	
taxes and incidentals,	1,141 84	
	<u>14,923 50</u>	
Income from sale of gas,		\$14,046 13
other sources (gas),		7 50
sale of electric light and power,		18,670 20
other sources (electric),		4 00
Balance to profit and loss :		
Gas,	6,933 52	
Electric,	3,750 70	
	<u>\$32,727 83</u>	<u>\$32,727 83</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$28,085 94
Balance of gas manufacturing account,		6,933 52
Balance of electric manufacturing account,		3,750 70
Jobbing,		535 31
Interest paid,	\$2,575 01	
Dividends declared,	3,000 00	
Depreciation,	10,000 00	
Balance June 30, 1906,	23,730 46	
	<u>\$39,305 47</u>	<u>\$39,305 47</u>

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Real estate,	\$40,353 31
Machinery and manufacturing appliances,	38,404 95
Street mains,	24,937 81
Meters,	9,650 50
Due for gas,	3,224 67
Gas coal on hand,	8,968 00
Coke on hand,	96 00
Tar on hand,	212 50
Enrichers on hand,	331 94
Purifying materials on hand,	160 00
Other gas materials on hand,	1,666 40
Stoves on hand,	226 33

Fixtures on hand,	\$148 85
Sundry accounts due the company,	1,098 47
Office furniture,	550 21
Cash on hand,	1,618 14
Investments,	7,993 93
Total assets, as per books of the company,	<u>\$139,642 01</u>

LIABILITIES.

Capital stock,	\$46,400 00
Notes payable,	13,000 00
Unpaid bills,	2,207 45
Deposits,	11 09
Total liabilities, as per books of the company,	<u>\$61,618 54</u>
Profit and loss balance,	78,023 47
	<u>\$139,642 01</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, \$22,955 77		
For distribution, 4,838 11		
management, 5,970 78		
taxes and incidentals, 1,688 69		
	\$35,453 35	
Income from sale of gas,		\$43,240 57
residuals,		6,254 16
other sources,		79 87
Balance to profit and loss, 14,121 25		
	<u>\$49,574 60</u>	<u>\$49,574 60</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$68,509 98
Balance of manufacturing account,		14,121 25
Interest received,		211 35
Rents,		1,186 86
Jobbing,		529 27
Other items of income,		50
Interest paid, \$644 53		
Dividends declared, 5,568 00		
Other items, 323 21		
Balance June 30, 1906, 78,023 47		
	<u>\$84,559 21</u>	<u>\$84,559 21</u>

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$28,931 95
Steam plant,	73,171 90
Water power plant,	2,537 63
Electric plant,	29,332 75
Electric lines,	33,730 93
Transformers,	12,545 44
Meters,	9,190 00
Arc lamps,	2,767 44
Due for light and power,	9,616 32
Fuel on hand,	6,299 20
Carbons on hand,	95 62
Oil and waste on hand,	75 53

Incandescent lamps on hand,	\$457 27
Globes on hand,	132 65
Other materials on hand,	1,218 06
Motors on hand,	1,117 50
Fixtures on hand,	1,662 11
Horses, wagons, etc.,	779 85
Sundry accounts due the company,	2,135 85
Office furniture,	500 00
Cash on hand,	19,849 52
Investments,	1,000 00
Sinking fund,	3,000 00
Total assets, as per books of the company,	\$240,147 52

LIABILITIES.

Capital stock,	\$165,000 00
Bonds issued,	30,000 00
Unpaid bills,	9,448 54
Unpaid dividends,	2,475 00
Interest accrued but not due,	125 00
Total liabilities, as per books of the company,	\$207,048 54
Profit and loss balance,	33,098 98
	\$240,147 52

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$18,274 52	
For distribution,	3,179 58	
management,	5,204 07	
taxes and incidentals,	2,723 71	
	\$29,381 88	
Income from sale of light and power,		\$64,833 32
Balance to profit and loss,	35,451 44	
	\$64,833 32	\$64,833 32

PROFIT AND LOSS ACCOUNT.

	DR.	DR.
Balance June 30, 1905,		\$18,320 94
Balance of manufacturing account,		35,451 44
Interest received,		151 84
Rents,		244 50
Jobbing,		23 41
Interest paid,	\$1,500 00	
Dividends declared,	8,075 00	
Depreciation,	11,508 53	
Other items,	9 62	
Balance June 30, 1906,	33,098 98	
	\$54,192 13	\$54,192 13

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,270 21
Steam plant,	6,715 16
Electric plant,	5,537 63
Electric lines,	13,376 36
Transformers,	1,494 31
Meters,	2,779 60
Arc lamps,	511 91
Due for light and power,	2,400 19

Fuel on hand,	\$157 50
Carbons on hand,	3 50
Oil and waste on hand,	25 41
Incandescent lamps on hand,	121 00
Globes on hand,	3 50
Other materials on hand,	48 73
Sundry accounts due the company,	51 00
Office furniture,	58 85
Cash on hand,	40 62
Sinking fund,	415 25
Total assets, as per books of the company,	<u>\$37,010 73</u>

LIABILITIES.

Capital stock,	\$10,000 00
Bonds issued,	9,000 00
Notes payable,	13,500 00
Unpaid bills,	2,287 12
Interest accrued but not due,	150 00
Total liabilities, as per books of the company,	<u>\$34,937 12</u>
Profit and loss balance,	2,073 61
	<u>\$37,010 73</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$5,179 37	
For distribution,	629 91	
management,	654 46	
taxes and incidentals,	227 93	
	<u>\$6,691 67</u>	
Income from sale of light and power,		\$9,960 24
other sources,		101 05
Balance to profit and loss,	3,369 62	
	<u>\$10,061 29</u>	<u>\$10,061 29</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$523 15
Balance of manufacturing account,		3,369 62
Rents,		110 50
Interest paid,	\$1,229 66	
Dividends declared,	700 00	
Balance June 30, 1906,	2,073 61	
	<u>\$4,003 27</u>	<u>\$4,003 27</u>

BALLOU, G. M.

(Shirley.)

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,472 17	
For distribution,	7 80	
taxes and incidentals,	144 67	
	<u>\$1,624 64</u>	
Income from sale of light and power,		\$2,808 63
Balance to profit and loss,	1,183 99	
	<u>\$2,808 63</u>	<u>\$2,808 63</u>

BARRE ACETYLENE GAS COMPANY.

ASSETS.

Real estate,	\$1,055 87
Machinery and manufacturing appliances,	1,005 50
Street mains,	5,270 98
Meters,	238 25
Due for gas,	222 82
Other materials on hand,	63 90
Fixtures on hand,	19 00
Cash on hand,	963 94
Total assets, as per books of the company,	\$8,840 26

LIABILITIES.

Capital stock,	\$7,200 00
Amounts due from the company, not included above,	1,050 00
Total liabilities, as per books of the company,	\$8,250 00
Profit and loss balance,	590 26
	\$8,840 26

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, \$1,029 59		
For distribution, 250 90		
management, 50 70		
taxes and incidentals, 130 65		
	\$1,461 84	
Income from sale of gas,		\$1,752 30
Balance to profit and loss, 290 46		
	\$1,752 30	\$1,752 30

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$287 67
Balance of manufacturing account,		290 46
Other items of income,		12 13
Balance June 30, 1906, \$590 26		
	\$590 26	\$590 26

BERNARDSTON ACETYLENE LIGHT COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$500 00
Machinery and manufacturing appliances,	1,000 00
Street mains,	1,123 30
Meters,	142 26
Due for gas,	55 70
Other materials on hand,	21 96
Fixtures on hand,	91
Cash on hand,	46 56
Total assets, as per books of the company,	\$2,890 69

LIABILITIES.

Capital stock,	\$2,200 00
Notes payable,	500 00
Unpaid bills.	183 66
Total liabilities, as per books of the company,	\$2,883 66
Profit and loss balance,	7 03
	<u>\$2,890 69</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, \$530 39		
For distribution, 1 00		
management, 15 80		
	\$347 19	
Income from sale of gas,		\$366 13
Balance to profit and loss,	18 94	
	<u>\$366 13</u>	<u>\$366 13</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$18 94
Interest paid,	\$11 91	
Balance June 30, 1906,	7 03	
	<u>\$18 94</u>	<u>\$18 94</u>

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$48,041 01
Machinery and manufacturing appliances (gas),	16,831 46
Street mains (gas),	65,048 78
Meters (gas),	11,724 47
Due for gas,	8,376 34
Gas coal on hand,	1,236 00
Coke on hand,	6 50
Tar on hand,	195 00
Enrichers on hand,	24 00
Stoves on hand,	897 75
Real estate (electric),	24,578 89
Steam plant (electric),	50,784 13
Electric plant,	43,136 82
Electric lines,	55,905 80
Transformers,	11,167 81
Meters (electric),	7,174 47
Arc lamps,	5,914 02
Fuel on hand (electric),	7,050 61
Carbons on hand,	26 50
Oil and waste on hand,	13 00
Motors on hand,	82 92
Sundry accounts due the company,	2,476 79
Office furniture,	1,058 51
Cash on hand,	4,958 32
Notes receivable,	31,000 00
Investments,	500 00
Total assets, as per books of the company,	<u>\$398,209 90</u>

LIABILITIES.

Capital stock,	\$194,600 00
Bonds issued,	11,800 00
Notes payable,	6,000 00
Unpaid bills,	7,212 45
Deposits,	805 00
Premium on new stock,	30,800 00

Total liabilities, as per books of the company,	\$250,617 45
Profit and loss balance,	147,592 45

\$398,209 90

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$23,172 68	
For distribution,	5,592 59	
management,	5,277 62	
taxes and incidentals,	2,600 65	
	<hr/>	
	\$36,643 54	
Operating expenses (electric) :		
At station,	\$17,831 54	
For distribution,	3,891 57	
management,	4,323 55	
taxes and incidentals,	4,338 94	
	<hr/>	
	30,385 60	
Income from sale of gas,		\$42,914 22
residuals,		4,803 28
other sources (gas),		146 00
sale of electric light and power,		74,199 62
other sources (electric),		392 89
Balance to profit and loss:		
Gas,	11,219 96	
Electric,	44,206 91	
	<hr/>	
	\$122,456 01	\$122,456 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$127,753 33
Balance of gas manufacturing account,		11,219 96
Balance of electric manufacturing account,		44,206 91
Interest received,		1,757 35
Rents,		105 00
Jobbing,		203 86
Other items of income,		12 12
Interest paid,	\$940 95	
Dividends declared,	23,280 00	
Depreciation,	13,424 23	
Other items,	20 90	
Balance June 30, 1906,	147,592 45	
	<hr/>	
	\$185,258 53	\$185,258 53

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,718 71
Steam plant,	7,382 90
Electric plant,	4,075 11
Electric lines,	11,239 84
Transformers,	1,327 57
Meters,	1,120 76
Arc lamps,	843 78
Due for light and power,	1,157 25
Fuel on hand,	15 00
Carbons on hand,	26 10
Oil and waste on hand,	19 00
Incandescent lamps on hand,	479 52
Globes on hand,	40 00
Other materials on hand,	632 40
Horses, wagons, etc.,	200 00
Sundry accounts due the company,	75 00
Insurance,	65 50
Investments,	385 31

Total assets, as per books of the company, \$32,803 75

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	17,640 00
Unpaid bills,	4,809 02

Total liabilities, as per books of the company, \$32,449 02

Profit and loss balance, 354 73

\$32,803 75

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For distribution, \$1,561 30		
management, 297 63		
taxes and incidentals, 395 56		
current bought, 5,582 13		
	\$7,836 62	
Income from sale of light and power,		\$9,719 74
Balance to profit and loss,	1,883 12	
	\$9,719 74	\$9,719 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$143 32
Balance of manufacturing account,		1,883 12
Other items of income,		141 67
Interest paid, \$1,176 26		
Dividends declared, 600 00		
Other items, 37 12		
Balance June 30, 1906, 354 73		
	\$2,168 11	\$2,168 11

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.

Steam plant,	\$9,595 06
Electric plant,	7,894 61
Electric lines,	4,363 52
Meters,	2,541 04
Arc lamps,	1,890 77
Due for light and power,	1,719 04
Fuel on hand,	20 13
Carbons on hand,	22 45
Oil and waste on hand,	26 00
Incandescent lamps on hand,	52 60
Fixtures on hand,	63 74
Cash on hand,	2,650 90

Total assets, as per books of the company, \$30,839 86

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	17,000 00
Unpaid bills,	373 02

Total liabilities, as per books of the company, \$26,873 02

Profit and loss balance, 3,966 84

\$30,839 86

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$19,386 10		
For distribution, 1,022 52		
management, 679 77		
taxes and incidentals, 274 25		
	\$21,362 64	
Income from sale of light and power,		\$23,420 01
other sources,		4,503 30
Balance to profit and loss,	6,560 67	
	\$27,923 31	\$27,923 31

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$1,530 94
Balance of manufacturing account,		6,560 67
Interest received,		60 23
Interest paid, \$1,185 00		
Depreciation, 3,000 00		
Balance June 30, 1906, 3,966 84		
	\$8,151 84	\$8,151 84

BOSTON CONSOLIDATED GAS COMPANY.

ASSETS.

Real estate (gas),	\$6,723,360 37
Machinery and manufacturing appliances (gas),	4,811,277 33
Street mains (gas),	10,491,993 85

Meters (gas),	\$1,244,233 93
Due for gas,	123,717 20
Gas coal on hand,	63,126 09
Coke on hand,	2,411 26
Tar, etc., on hand,	22,037 05
Enrichers on hand,	43,399 65
Purifying materials on hand,	21,102 31
Other gas and electric materials on hand,	227,243 60
Stoves on hand,	271,408 20
Real estate (electric),	110,572 03
Steam plant (electric),	150,676 16
Electric plant,	151,034 39
Electric lines,	324,301 38
Transformers,	47,164 36
Meters (electric),	52,958 29
Arc lamps,	23,968 10
Due for electric light and power,	23,487 36
Horses, wagons, etc.,	29,405 84
Sundry accounts due the company,	31,045 69
Office furniture,	39,741 11
Cash on hand,	111,005 74
Interest prepaid,	2,751 72
Insurance,	9,971 57
Printing plant,	6,646 83

Total assets, as per books of the company,	\$25,160,041 41
Profit and loss balance,	82,668 73

\$25,242,710 14

LIABILITIES.

Capital stock,	\$15,124,600 00
Notes payable,	751,731 70
Unpaid bills,	221,435 43
Deposits,	135,482 15
Reserved fund,	50,000 00
Premiums on new stock,	8,893,264 80
Amounts due from the company, not included above,	66,196 06

Total liabilities, as per books of the company,	\$25,242,710 14
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MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$758,152 99	.
For distribution,	403,468 05	
management,	263,128 41	
taxes and incidentals,	321,657 17	
gas bought,	521,158 09	
	<hr/>	\$2,267,564 71
Operating expenses (electric) :		
At station,	\$41,008 66	
For distribution,	30,014 84	
management,	12,003 87	
taxes and incidentals,	8,562 00	
	<hr/>	94,589 37
Income from sale of gas,		\$3,362,574 37
residuals,		41,073 71
sale of electric light and power,		223,757 17
other sources (electric),		372 00

Balance to profit and loss:

	DR.	CR.
Gas,	\$1,136,083 37	
Electric,	129,539 80	
	<u>\$3,627,777 25</u>	<u>\$3,627,777 25</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$79,053 11	
Balance of gas manufacturing account,		\$1,136,083 37
Balance of electric manufacturing account,		129,539 80
Interest received,		4,626 17
Rents,		19,031 05
Interest paid,	10,908 53	
Dividends declared,	1,209,968 00	
Depreciation,	21,587 01	
Employees fund,	50,000 00	
Other items,	432 47	
Balance June 30, 1906,		82,668 73
	<u>\$1,371,949 12</u>	<u>\$1,371,949 12</u>

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 12
Steam plant,	5,629 33
Electric plant,	5,520 19
Electric lines,	13,483 66
Transformers,	2,692 21
Meters,	971 51
Due for light and power,	684 68
Fuel on hand,	5 00
Carbons on hand,	5 00
Oil and waste on hand,	20 00
Incandescent lamps on hand,	30 00
Globes on hand,	5 00
Other materials on hand,	100 00
Total assets, as per books of the company,	<u>\$32,379 70</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Amounts due from the company, not included above,	1,062 57

Total liabilities, as per books of the company,	<u>\$31,062 57</u>
Profit and loss balance,	1,317 13

\$32,379 70

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$4,933 25	
For distribution,	467 44	
management,	5 00	
taxes and incidentals,	652 63	
	<u>\$6,058 32</u>	
Income from sale of light and power,		\$5,814 31
Balance to profit and loss,		244 01
	<u>\$6,058 32</u>	<u>\$6,058 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$2,311 14
Balance of manufacturing account,	\$244 01	
Interest paid,	750 00	
Balance June 30, 1906,	1,317 13	
	<u>\$2,311 14</u>	<u>\$2,311 14</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$110,395 50
Machinery and manufacturing appliances,	330,081 99
Street mains,	150,757 65
Meters,	54,779 91
Due for gas,	8,862 90
Gas coal on hand,	4,080 00
Coke on hand,	650 00
Tar on hand,	150 00
Purifying materials on hand,	833 44
Other materials on hand,	27,134 74
Stoves on hand,	714 00
Gas on hand,	291 10
Horses, wagons, etc.,	1,544 33
Sundry accounts due the company,	2,932 11
Office furniture,	387 34
Cash on hand,	7,795 50
Insurance,	646 20
Total assets, as per books of the company,	<u>\$702,036 71</u>

LIABILITIES.

Capital stock,	\$390,000 00
Bonds issued,	100,000 00
Notes payable,	159,500 00
Unpaid bills,	8,885 30
Deposits,	339 50
Unpaid dividends,	4,875 00
Interest accrued but not due,	2,500 00
Amounts due from the company, not included above,	872 60
Total liabilities, as per books of the company,	<u>\$666,972 40</u>
Profit and loss balance,	35,064 31
	<u>\$702,036 71</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$64,866 27	
For distribution,	18,927 56	
management,	4,872 19	
taxes and incidentals,	7,438 36	
	<u>\$96,104 38</u>	
Income from sale of gas,		\$137,099 88
residuals,		3,364 13
other sources,		12 82
Balance to profit and loss,	44,372 45	
	<u>\$140,476 83</u>	<u>\$140,476 83</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$23,930 27
Balance of manufacturing account,		44,372 45
Jobbing,		858 44
Other items of income,		38 22
Interest paid,	\$13,045 34	
Dividends declared,	19,500 00	
Other items,	1,589 73	
Balance June 30, 1906,	35,064 31	
	<hr/> \$69,199 38	<hr/> \$69,199 38

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$208,886 01
Steam plant,	196,105 31
Electric plant,	98,596 51
Electric lines,	176,215 63
Transformers,	39,037 49
Meters,	34,002 67
Arc lamps,	22,927 11
Due for light and power,	35,155 59
Fuel on hand,	9,308 70
Carbons on hand,	486 93
Oil and waste on hand,	357 98
Incandescent lamps on hand,	2,500 00
Other materials on hand,	5,020 40
Horses, wagons, etc.,	2,500 00
Sundry accounts due the company,	18,300 44
Office furniture,	1,144 75
Cash on hand,	83,305 42
Total assets, as per books of the company,	<hr/> \$933,850 94

LIABILITIES.

Capital stock,	\$700,000 00
Unpaid bills,	11,431 13
Deposits,	1,127 95
Premium on capital stock,	140,000 00
Reserved fund,	40,000 00

Total liabilities, as per books of the company,	\$892,559 08
Profit and loss balance,	41,291 86

\$933,850 94

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$62,061 07	
For distribution,	30,142 38	
management,	16,757 26	
taxes and incidentals,	22,381 28	
	<hr/> \$131,341 99	
Income from sale of light and power,		\$264,732 02
Balance to profit and loss,	133,390 03	
	<hr/> \$264,732 02	<hr/> \$264,732 02

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$31,252 62
Balance of manufacturing account,		133,390 03
Interest received,		1,149 77
Rents,		950 00
Interest paid,	\$150 56	
Dividends declared,	70,000 00	
Depreciation,	35,000 00	
Reserved fund,	20,000 00	
Other items,	300 00	
Balance June 30, 1906,	41,291 86	
	<u>\$166,742 42</u>	<u>\$166,742 42</u>

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$326,224 71
Machinery and manufacturing appliances,	727,555 23
Street mains,	467,279 21
Meters,	50,000 00
Due for gas,	29,197 12
Gas coal on hand,	21,123 78
Coke on hand,	1,750 00
Enrichers on hand,	1,186 85
Purifying materials on hand,	772 93
Other materials on hand,	20,385 64
Stoves on hand,	2,687 56
Sundry accounts due the company,	6,346 20
Cash on hand,	69,134 76
Notes receivable,	35,000 00
Works in process,	126,981 40
Total assets, as per books of the company,	<u>\$1,885,625 39</u>

LIABILITIES.

Capital stock,	\$1,000,000 00
Notes payable,	115,000 00
Unpaid bills,	2,012 53
Deposits,	13,430 00
Unpaid dividends,	5 00
Interest accrued but not due,	1,565 54
Reserved fund,	10,000 00
Premium on new stock,	200,000 00
Amounts due from the company, not included above,	2,714 32
Total liabilities, as per books of the company,	<u>\$1,344,727 39</u>
Profit and loss balance,	540,898 00
	<u>\$1,885,625 39</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$269,986 93	
For distribution,	58,982 85	
management,	26,709 73	
taxes and incidentals,	39,124 52	
	<u>\$394,104 03</u>	

	DR.	CR.
Income from sale of gas,		\$449,090 68
residuals,		73,376 22
other sources,		411 50
Balance to profit and loss,	\$128,774 37	
	<u>\$522,878 40</u>	<u>\$522,878 40</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$524,956 90
Balance of manufacturing account,		128,774 37
Interest received,		5,124 99
Rents,		1,049 27
Other items of income,		173 16
Interest paid,	\$9,475 11	
Dividends declared,	88,000 00	
Depreciation,	20,000 00	
Other items,	1,705 58	
Balance June 30, 1906,	540,898 00	
	<u>\$660,078 69</u>	<u>\$660,078 69</u>

CAPE LIGHT, HEAT AND POWER COMPANY.

(Provincetown.)

ASSETS.

Real estate,	\$4,800 00
Electric plant,	13,031 84
Electric lines,	12,326 16
Transformers,	856 00
Meters,	630 00
Incandescent street lamps,	156 00
Pump,	3,200 00
Due for light and power,	562 49
Fuel on hand,	210 00
Oil and waste on hand,	39 70
Incandescent lamps on hand,	90 28
Other materials on hand,	64 14
Cash on hand,	68 54
Total assets, as per books of the company,	<u>\$36,035 15</u>

LIABILITIES.

Capital stock,	\$35,000 00
Total liabilities, as per books of the company,	<u>\$35,000 00</u>
Profit and loss balance,	1,035 15
	<u>\$36,035 15</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$3,049 42	
For distribution,	645 69	
management	966 11	
taxes and incidentals,	643 50	
	<u>\$5,304 72</u>	
Income from sale of light and power,		\$5,465 98
other sources,		1,838 32
Balance to profit and loss,	1,999 58	
	<u>\$7,304 30</u>	<u>\$7,304 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$1,428 17
Balance of manufacturing account,		1,999 58
Interest received,		32 40
Dividends declared,	\$2,400 00	
Other items,	25 00	
Balance June 30, 1906,	1,035 15	
	<hr/>	<hr/>
	\$3,460 15	\$3,460 15

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(Palmer.)

ASSETS.

Real estate,	\$124,542 73
Steam plant,	31,793 87
Electric plant,	43,073 85
Electric lines,	112,362 43
Transformers,	11,919 01
Meters,	7,741 79
Arc lamps,	6,815 33
Franchise,	30,000 00
Due for light and power,	4,698 26
Fuel on hand,	1,617 85
Carbons on hand,	18 00
Oil and waste on hand,	56 24
Incandescent lamps on hand,	230 40
Globes on hand,	19 00
Other materials on hand,	766 06
Fixtures on hand,	278 30
Horses, wagons, etc.,	867 83
Sundry accounts due the company,	1,312 20
Office furniture,	637 37
Cash on hand,	5,085 23
Sinking fund,	5,000 00
Insurance,	590 24
Investments,	2,000 00
Total assets, as per books of the company,	<hr/> \$391,425 99

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	150,000 00
Notes payable,	60,000 00
Unpaid bills,	2,626 92
Interest accrued but not due,	4,250 00
Amounts due from the company, not included above,	381 76
Total liabilities, as per books of the company,	<hr/> \$367,258 68
Profit and loss balance,	24,167 31
	<hr/>
	\$391,425 99

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At station,	\$15,131 64		
For distribution,	6,410 39		
management,	2,596 06		
taxes and incidentals,	1,682 19		
		\$25,820 28	
Income from sale of light and power,			\$43,544 44
Balance to profit and loss,		17,724 16	
		<u>\$43,544 44</u>	<u>\$43,544 44</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$18,580 78
Balance of manufacturing account,		17,724 16
Rents,		128 05
Jobbing,		45 50
Interest paid,	\$12,000 00	
Other items,	311 18	
Balance June 30, 1906,	24,167 31	
	<u>\$36,478 49</u>	<u>\$36,478 49</u>

CHARLEMONT ELECTRIC PLANT.

(See G. H. TURNER.)

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$151,839 00
Machinery and manufacturing appliances (gas),	243,555 08
Street mains (gas),	207,205 75
Meters (gas),	32,171 09
Due for gas,	11,713 02
Gas coal on hand,	19,165 51
Coke on hand,	750 00
Tar on hand,	1,370 30
Other gas materials on hand,	9,008 62
Stoves on hand,	445 10
Real estate (electric),	1,000 00
Electric lines,	40,304 89
Transformers,	6,697 61
Meters (electric),	3,717 46
Arc lamps,	6,405 01
Due for electric light and power,	4,587 17
Other electric materials on hand,	167 65
Sundry accounts due the company,	1,246 20
Cash on hand,	8,055 66
Insurance,	1,017 19

Total assets, as per books of the company, \$750,422 31

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	30,000 00
Unpaid bills,	24,266 35
Deposits,	8,190 01
Amounts due from the company, not included above,	413 45
Total liabilities, as per books of the company,	\$562,869 81
Profit and loss balance,	187,552 50
	<u>\$750,422 31</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works,	\$85,907 04	
For distribution,	23,679 15	
management,	12,169 54	
taxes and incidentals,	15,936 81	
gas bought,	44,761 46	
	<u>\$182,454 00</u>	
Operating expenses (electric):		
At station,	\$400 00	
For distribution,	8,334 35	
management,	3,255 23	
taxes and incidentals,	2,212 02	
current bought,	30,213 25	
	<u>44,414 85</u>	
Income from sale of gas,		\$181,883 11
residuals,		15,006 80
sale of electric light and power,		64,207 53
Balance to profit and loss:		
Gas,	14,435 91	
Electric,	19,792 68	
	<u>\$261,097 44</u>	<u>\$261,097 44</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$207,609 18
Balance of gas manufacturing account,		14,435 91
Balance of electric manufacturing account,		19,792 68
Interest received,		861 49
Rents,		280 70
Jobbing,		159 60
Other items of income,		663 82
Interest paid,	\$255 24	
Dividends declared,	50,000 00	
Depreciation,	5,624 03	
Other items,	371 61	
Balance June 30, 1906,	187,552 50	
	<u>\$243,803 38</u>	<u>\$243,803 38</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$152,072 91
Machinery and manufacturing appliances (gas),	146,970 23
Street mains (gas),	23,701 32
Meters (gas),	11,433 15
Due for gas,	7,223 28

Other gas materials on hand,	\$7,094 42
Real estate (electric),	29,344 40
Steam plant (electric),	78,792 79
Electric plant,	48,487 14
Electric lines,	59,757 36
Transformers,	8,250 09
Meters (electric),	13,008 65
Arc lamps,	9,486 57
Due for electric light and power,	7,638 50
Carbons on hand,	221 89
Incandescent lamps on hand,	663 30
Globes on hand,	119 65
Other electric materials on hand,	12,222 00
Motors on hand,	357 71
Horses, wagons, etc.,	149 60
Sundry accounts due the company,	847 62
Office furniture,	1,504 48
Cash on hand,	3,507 40
Insurance,	846 24
Total assets, as per books of the company,	<u>\$623,700 70</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	175,000 00
Notes payable,	12,000 00
Unpaid bills,	9,487 68
Deposits,	12,950 43
Interest accrued but not due,	2,916 67
Reserved fund,	2,500 00
Amounts due from the company, not included above,	962 75
Total liabilities, as per books of the company,	<u>\$515,817 53</u>
Profit and loss balance,	107,883 17
	<u>\$623,700 70</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$1,099 99	
For distribution,	10,846 46	
management,	8,762 33	
taxes and incidentals,	5,396 84	
gas bought,	28,822 21	
	<u>\$54,927 83</u>	
Operating expenses (electric) :		
At station,	\$5,613 88	
For distribution,	9,810 78	
management,	5,659 39	
taxes and incidentals,	4,370 43	
current bought,	25,744 95	
	<u>51,199 43</u>	
Income from sale of gas,		\$82,601 76
sale of electric light and power,		80,057 19
Balance to profit and loss:		
Gas,	27,673 93	
Electric,	28,857 76	
	<u>\$162,658 95</u>	<u>\$162,658 95</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$97,619 38
Balance of gas manufacturing account,		27,673 93
Balance of electric manufacturing account,		28,857 76
Interest received,		272 30
Rents,		16 00
Interest paid,	\$8,348 51	
Dividends declared,	30,000 00	
Depreciation,	7,723 37	
Other items,	484 32	
Balance June 30, 1906,	107,883 17	
	<hr/> \$154,439 37	<hr/> \$154,439 37

CHESTER ELECTRIC LIGHT COMPANY.

(E. LeRoy Gardner, Proprietor.)

ASSETS.

Real estate,	\$1,675 05
Steam plant,	860 35
Water power plant,	2,527 51
Electric plant,	1,409 75
Electric lines,	871 30
Meters,	434 23
Arc lamps,	8 00
Due for light and power,	114 57
Fuel on hand,	7 20
Oil and waste on hand,	9 00
Incandescent lamps on hand,	30 00
Other materials on hand,	383 44
Fixtures on hand,	72 11
Sundry accounts due the company,	107 52
Cash on hand,	134 00
Total assets, as per books of the company,	<hr/> \$8,644 03
Profit and loss balance,	1,666 98
	<hr/> \$10,311 01

LIABILITIES.

Capital stock,	\$5,600 00
Notes payable,	4,400 00
Unpaid bills,	227 22
Interest due but not paid,	15 00
Interest accrued but not due,	68 79
Total liabilities, as per books of the company,	<hr/> \$10,311 01

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$933 80	
For distribution,	135 37	
management,	60 20	
taxes and incidentals,	95 60	
	<hr/> \$1,224 97	
Income from sale of light and power,		\$1,978 25
Balance to profit and loss,	753 28	
	<hr/> \$1,978 25	<hr/> \$1,978 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$1,706 55	
Balance of manufacturing account,		\$753 28
Interest paid,	230 54	
Dividends declared,	336 00	
Depreciation,	147 17	
Balance June 30, 1906,		1,666 98
	<hr/> \$2,420 26	<hr/> \$2,420 26

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,463 61
Machinery and manufacturing appliances,	61,104 58
Street mains,	109,185 75
Meters,	20,783 07
Due for gas,	3,854 92
Gas coal on hand,	680 85
Enrichers on hand,	76 38
Purifying materials on hand,	246 14
Other materials on hand,	1,996 98
Stoves on hand,	2,140 31
Fixtures on hand,	3,770 88
Tools,	2,583 60
Horses, wagons, etc.,	2,889 08
Sundry accounts due the company,	4,618 45
Office furniture,	1,230 85
Cash on hand,	4,656 53
Taxes prepaid,	432 60
Total assets, as per books of the company,	<hr/> \$269,714 58

LIABILITIES.

Capital stock,	\$92,500 00
Bonds issued,	60,000 00
Notes payable,	56,442 24
Unpaid bills,	19,439 43
Deposits,	178 18
Interest accrued but not due,	1,312 46
Depreciation fund,	2,979 02
Total liabilities, as per books of the company,	<hr/> \$232,851 33
Profit and loss balance,	36,863 25

\$269,714 58

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$15,356 59	
For distribution,	4,125 54	
management,	5,660 37	
taxes and incidentals,	2,610 55	
	<hr/> \$27,753 05	
Income from sale of gas,		\$38,023 94
residuals,		21 80
Balance to profit and loss,	10,292 69	
	<hr/> \$38,045 74	<hr/> \$38,045 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$37,267 27
Balance of manufacturing account,		10,292 69
Rents,		20 00
Interest paid,	\$5,576 50	
Dividends declared,	3,125 00	
Other items,	2,015 21	
Balance June 30, 1906,	36,863 25	
	<hr/>	<hr/>
	\$47,579 96	\$47,579 96

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Real estate (gas),	\$3,398 00
Machinery and manufacturing appliances (gas),	7,347 32
Street mains (gas),	4,133 36
Meters (gas),	1,126 21
Due for gas,	708 00
Gas coal on hand,	866 25
Coke on hand,	5 00
Tar on hand,	100 00
Purifying materials on hand,	20 00
Other gas materials on hand,	8 34
Gas fixtures on hand,	35 00
Real estate (electric),	3,880 00
Steam plant (electric),	14,466 09
Electric plant,	3,413 78
Electric lines,	5,193 17
Transformers,	881 05
Meters (electric),	426 54
Arc lamps,	1,519 95
Due for electric light and power,	591 13
Fuel on hand (electric),	870 00
Carbons on hand,	15 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	130 41
Globes on hand,	22 00
Other electric materials on hand,	125 00
Electric fixtures on hand,	50 00
Sundry accounts due the company,	200 32
Office furniture,	92 83
Cash on hand,	679 14
Investments,	350 00
	<hr/>
Total assets, as per books of the company,	\$50,178 89
Profit and loss balance,	1,604 80
	<hr/>
	\$51,783 69

LIABILITIES.

Capital stock,	\$26,000 00
Notes payable,	24,500 00
Unpaid bills,	1,283 69
	<hr/>
Total liabilities, as per books of the company,	\$51,783 69

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$4,475 90	
For distribution,	289 02	
management,	810 89	
taxes and incidentals,	460 01	
	\$6,035 82	
Operating expenses (electric) :		
At station,	\$5,565 43	
For distribution,	1,103 25	
management,	800 90	
taxes and incidentals,	676 09	
	8,145 67	
Income from sale of gas,		\$6,276 56
residuals,		387 42
other sources (gas),		3 00
sale of electric light and power,		7,565 25
other sources (electric),		6 00
Balance to profit and loss :		
Gas,	631 16	
Electric,		574 42
	\$14,812 65	\$14,812 65

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$338 82	
Balance of gas manufacturing account,		\$631 16
Balance of electric manufacturing account,	574 42	
Interest paid,	507 83	
Other items,	814 89	
Balance June 30, 1906,		1,604 80
	\$2,235 96	\$2,235 96

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$16,780 26
Machinery and manufacturing appliances,	16,740 97
Street mains,	61,191 39
Meters,	5,356 34
Due for gas,	1,608 18
Gas coal on hand,	482 50
Coke on hand,	53 10
Tar on hand,	534 00
Other materials on hand,	26,329 00
Horses, wagons, etc.,	667 51
Sundry accounts due the company,	3,491 25
Office furniture,	298 48
Cash on hand,	230 26
Total assets, as per books of the company,	\$133,763 24
Profit and loss balance,	1,669 91

\$135,433 15

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	70,100 00
Unpaid bills,	31,613 15

Deposits,	\$610 00
Amounts due from the company, not included above,	110 00
Total liabilities, as per books of the company,	<u>\$135,433 15</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$11,454 66	
For distribution,	1,945 81	
management,	4,634 38	
taxes and incidentals,	679 13	
	<u>\$18,713 98</u>	
Income from sale of gas,		\$19,761 12
residuals,		889 40
Balance to profit and loss,	1,936 54	
	<u>\$20,650 52</u>	<u>\$20,650 52</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$1,831 93
Balance of manufacturing account,		1,936 54
Interest received,		77 56
Rents,		153 52
Interest paid,	\$2,503 24	
Depreciation,	500 00	
Other items,	2,666 22	
Balance June 30, 1906,		1,669 91
	<u>\$5,669 46</u>	<u>\$5,669 46</u>

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,324 10
Machinery and manufacturing appliances (gas),	48,332 84
Street mains (gas),	42,756 91
Meters (gas),	7,865 88
Due for gas,	2,998 08
Gas coal on hand,	3,882 84
Coke on hand,	4 50
Tar on hand,	160 53
Enrichers on hand,	371 55
Purifying materials on hand,	236 60
Other gas materials on hand,	163 00
Stoves on hand,	1,458 95
Gas fixtures on hand,	829 05
Real estate (electric),	29,025 02
Steam plant (electric),	15,261 55
Electric plant,	13,553 17
Electric lines,	60,346 66
Transformers,	4,190 00
Meters (electric),	3,149 92
Arc lamps,	2,797 50
Due for electric light and power,	2,706 44
Fuel on hand (electric),	1,495 97
Carbons on hand,	83 07
Oil and waste on hand,	22 57
Incandescent lamps on hand,	171 40
Globes on hand,	72 73

Motors on hand,	\$135 87
Electric fixtures on hand,	27 31
Horses, wagons, etc.,	354 70
Sundry accounts due the company,	4,748 35
Office furniture,	651 43
Cash on hand,	1,856 47
Insurance,	340 25
Total assets, as per books of the company,	<u>\$265,375 21</u>

LIABILITIES.

Capital stock,	\$123,000 00
Bonds issued,	110,000 00
Notes payable,	5,000 00
Unpaid bills,	4,396 19
Deposits,	110 00
Interest accrued but not due,	145 00
Reserved fund,	10,050 57
Depreciation fund,	4,831 32
Amounts due from the company, not included above,	4,595 80
Total liabilities, as per books of the company,	<u>\$262,128 88</u>
Profit and loss balance,	3,246 33
	<u>\$265,375 21</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$13,679 47	
For distribution,	2,063 24	
management,	3,745 83	
taxes and incidentals,	1,920 14	
	<u>\$21,408 68</u>	
Operating expenses (electric) :		
At station,	\$9,162 48	
For distribution,	4,064 62	
management,	3,745 81	
taxes and incidentals,	2,186 09	
	<u>19,159 00</u>	
Income from sale of gas,		\$23,969 49
residuals,		2,046 56
other sources (gas),		196 00
sale of electric light and power,		28,171 87
Balance to profit and loss:		
Gas,	4,803 37	
Electric,	9,012 87	
	<u>\$54,383 92</u>	<u>\$54,383 92</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$1,249 58
Balance of gas manufacturing account,		4,803 37
Balance of electric manufacturing account,		9,012 87
Jobbing,		49 70
Interest paid,	\$5,389 58	
Dividends declared,	5,750 00	
Depreciation,	2,000 00	
Other items,	1,729 61	
Balance June 30, 1906,	3,246 33	
	<u>\$18,115 52</u>	<u>\$18,115 52</u>

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,617 00
Steam plant,	8,297 92
Electric plant,	10,383 44
Electric lines,	14,193 72
Transformers,	4,597 96
Meters,	2,165 89
Arc lamps,	208 31
Due for light and power,	1,364 06
Fuel on hand,	1,494 50
Oil and waste on hand,	9 00
Incandescent lamps on hand,	131 38
Sundry accounts due the company,	192 48
Cash on hand,	3,690 77
Total assets, as per books of the company,	\$50,346 43
Profit and loss balance,	331 07
	<u>\$50,677 50</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Interest due but not paid,	677 50
Total liabilities, as per books of the company,	<u>\$50,677 50</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$5,480 16	
For distribution,	2,391 24	
management,	2,251 06	
taxes and incidentals,	573 48	
	<u>\$10,695 94</u>	
Income from sale of light and power,		\$15,817 29
Balance to profit and loss,	5,121 35	
	<u>\$15,817 29</u>	<u>\$15,817 29</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$2,516 15	
Balance of manufacturing account,		\$5,121 35
Interest received,		63 73
Interest paid,	1,000 00	
Depreciation,	2,000 00	
Balance June 30, 1906,		331 07
	<u>\$5,516 15</u>	<u>\$5,516 15</u>

CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	5,186 96
Street mains (gas),	8,266 84
Meters (gas),	2,324 97
Due for gas,	469 30
Gas coal on hand,	625 00
Enrichers on hand,	15 00
Gas fixtures on hand,	950 60
Real estate (electric),	4,982 92
Steam plant (electric),	4,819 05
Electric plant,	6,840 07
Electric lines,	5,843 96
Transformers,	138 70
Meters (electric),	328 95
Arc lamps,	807 82
Due for electric light and power,	1,862 40
Fuel on hand (electric),	771 00
Oil and waste on hand,	7 00
Incandescent lamps on hand,	150 00
Other electric materials on hand,	387 19
Sundry accounts due the company,	185 35
Office furniture,	50 00
Cash on hand,	462 48
Total assets, as per books of the company,	<u>\$48,175 56</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	2,500 00
Unpaid bills,	17,981 31
Total liabilities, as per books of the company,	<u>\$45,481 31</u>
Profit and loss balance,	2,694 25
	<u>\$48,175 56</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$3,604 02	
For distribution,	183 01	
management,	1,187 14	
taxes and incidentals,	188 51	
	<u>\$5,162 68</u>	
Operating expenses (electric) :		
At station,	\$3,558 92	
For distribution,	216 47	
management,	1,187 14	
taxes and incidentals,	396 99	
	<u>5,359 52</u>	
Income from sale of gas,		\$6,123 40
other sources (gas),		95 00
sale of electric light and power,		5,167 30
Balance to profit and loss :		
Gas,	1,055 72	
Electric,		192 22
	<u>\$11,577 92</u>	<u>\$11,577 92</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$2,732 87
Balance of gas manufacturing account,		1,055 72
Balance of electric manufacturing account,	\$192 22	
Depreciation fund,		3,428 42
Reserve fund,		2,500 00
Jobbing,		300 71
Interest paid,	314 76	
Dividends declared,	750 00	
Depreciation,	6,066 49	
Balance June 30, 1906,	2,694 25	
	<hr/>	<hr/>
	\$10,017 72	\$10,017 72

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	7,591 75
Street mains,	21,300 28
Meters,	2,765 33
Due for gas,	932 77
Tar on hand,	30 00
Stoves on hand,	116 00
Fixtures on hand,	67 00
Sundry accounts due the company,	137 05
Office furniture,	130 31
Cash on hand,	1,136 79

Total assets, as per books of the company, \$37,207 28

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	6,000 00
Unpaid bills,	1,397 14

Total liabilities, as per books of the company, \$27,397 14

Profit and loss balance, 9,810 14

\$37,207 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$1,344 32	
For distribution,	626 77	
management,	1,197 40	
taxes and incidentals,	343 48	
gas bought,	2,896 46	
	<hr/>	
	\$6,408 43	
Income from sale of gas,		\$8,276 39
residuals,		3 71
other sources,		75 26
Balance to profit and loss,	1,946 93	
	<hr/>	<hr/>
	\$8,355 36	\$8,355 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$8,660 32
Balance of manufacturing account,		1,946 93
Interest received,		17 08
Rents,		14 00
Other items of income,		100 00
Interest paid,	\$258 38	
Dividends declared,	600 00	
Other items,	69 81	
Balance June 30, 1906,	9,810 14	
	<hr/> \$10,738 33	<hr/> \$10,738 33

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,315 87
Machinery and manufacturing appliances,	78,923 98
Street mains,	149,316 17
Meters,	10,389 18
Due for gas,	2,992 56
Other materials on hand,	703 92
Stoves and fixtures on hand,	1,639 68
Horses, wagons, etc.,	665 95
Sundry accounts due the company,	1,426 10
Office furniture,	1,123 84
Cash on hand,	2,764 34
Total assets, as per books of the company,	<hr/> \$257,261 59

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	60,000 00
Notes payable,	35,500 00
Unpaid bills,	967 13
Deposits,	180 00
Unpaid dividends,	210 50
Interest accrued but not due,	1,369 80
Amounts due from the company, not included above,	3,050 89
Total liabilities, as per books of the company,	<hr/> \$181,278 32
Profit and loss balance,	75,983 27
	<hr/> \$257,261 59

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$357 15	
For distribution,	2,362 17	
management,	5,332 92	
taxes and incidentals,	1,681 56	
gas bought,	10,447 46	
	<hr/> \$20,181 26	
Income from sale of gas,		\$35,330 07
other sources (gas),		456 42
Balance to profit and loss,	15,605 23	
	<hr/> \$35,786 49	<hr/> \$35,786 49

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$71,954 90
Balance of manufacturing account,		15,605 23
Interest received,		10 96
Rents,		60 00
Jobbing,		450 45
Interest paid,	\$5,847 38	
Dividends declared,	3,200 00	
Reserve fund,	3,050 89	
Balance June 30, 1906,	75,983 27	
	<hr/>	<hr/>
	\$88,081 54	\$88,081 54

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

ASSETS.

Electric lines,	\$4,203 18
Transformers,	747 51
Meters,	22 50
Arc lamps,	40 10
Due for light and power,	265 31
Cash on hand,	663 47

Total assets, as per books of the company, \$5,942 07

LIABILITIES.

Capital stock,	\$4,700 00
Amounts due from the company, not included above,	40 49

Total liabilities, as per books of the company, \$4,740 49

Profit and loss balance, 1,201 58

\$5,942 07

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
For distribution,	\$47 44	
management,	86 50	
taxes and incidentals,	81 07	
current bought,	1,126 04	
	<hr/>	
	\$1,341 05	
Income from sale of light and power,		\$1,842 80
Balance to profit and loss,	501 75	
	<hr/>	<hr/>
	\$1,842 80	\$1,842 80

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$699 83
Balance of manufacturing account,		501 75
Balance June 30, 1906,	\$1,201 58	
	<hr/>	<hr/>
	\$1,201 58	\$1,201 58

DOUGLAS ELECTRIC COMPANY.

ASSETS.

Electric lines,	\$8,026 77
Transformers,	799 23
Meters,	510 96
Due for light and power,	283 37
Incandescent lamps on hand,	7 20
Fixtures on hand,	29 17
Sundry accounts due the company,	231 54
Cash on hand,	181 85
Total assets, as per books of the company,	<u>\$10,070 09</u>

LIABILITIES.

Capital stock,	\$7,500 00
Notes payable,	1,500 00
Unpaid bills,	164 22
Interest accrued but not due,	31 25
Total liabilities, as per books of the company,	<u>\$9,195 47</u>
Profit and loss balance,	874 62
	<u>\$10,070 09</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For distribution,	\$378 26	
management,	258 38	
taxes and incidentals,	141 96	
current bought,	1,006 28	
	<u>\$1,784 88</u>	
Income from sale of light and power,		\$2,338 88
Balance to profit and loss,	554 00	
	<u>\$2,338 88</u>	<u>\$2,338 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$578 46
Balance of manufacturing account,		554 00
Jobbing,		5 16
Interest paid,	\$75 50	
Dividends declared,	187 50	
Balance June 30, 1906,	874 62	
	<u>\$1,137 62</u>	<u>\$1,137 62</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$126,222 42
Machinery and manufacturing appliances,	89,861 48
Street mains,	91,348 07
Meters,	29,344 62
Due for gas,	9,296 94
Gas coal on hand,	4,755 61
Coke on hand,	599 99
Tar on hand,	463 33

Enrichers on hand,	\$608 66
Other materials on hand,	6,296 05
Horses, wagons, etc.,	960 00
Sundry accounts due the company,	1,977 61
Office furniture,	1,149 17
Cash on hand,	9,690 45
Total assets, as per books of the company,	<u>\$372,574 40</u>

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	55,000 00
Unpaid bills,	3,965 69
Deposits,	5,123 64
Reserved fund,	5,000 00
Amounts due from the company, not included above,	746 16
Total liabilities, as per books of the company,	<u>\$289,835 49</u>
Profit and loss balance,	82,738 91
	<u>\$372,574 40</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$70,450 97	
For distribution,	8,858 90	
management,	17,300 19	
taxes and incidentals,	7,468 43	
	<u>\$104,078 49</u>	
Income from sale of gas,		\$119,244 24
residuals,		20,493 73
other sources,		125 00
Balance to profit and loss,	35,784 48	
	<u>\$139,862 97</u>	<u>\$139,862 97</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$76,329 99
Balance of manufacturing account,		35,784 48
Interest received,		308 37
Other items of income,		2,416 18
Interest paid,	\$2,404 26	
Dividends declared,	22,000 00	
Depreciation,	3,077 92	
Other items,	4,617 93	
Balance June 30, 1906,	82,738 91	
	<u>\$114,839 02</u>	<u>\$114,839 02</u>

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$8,000 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	10,000 00
Meters (gas),	500 00
Due for gas,	1,312 36
Gas coal on hand,	564 00
Coke on hand,	144 00
Tar on hand,	399 75
Purifying materials on hand,	68 64

Other gas materials on hand,	\$258 64
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	5,000 00
Due for electric light and power,	663 75
Fuel on hand (electric),	124 80
Carbons on hand,	42 00
Oil and waste on hand,	15 00
Other electric materials on hand,	119 85
Cash on hand,	1,309 39
Total assets, as per books of the company,	<u>\$43,522 18</u>

LIABILITIES.

Capital stock,	\$30,000 00
Total liabilities, as per books of the company,	<u>\$30,000 00</u>
Profit and loss balance,	13,522 18
	<u>\$43,522 18</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$6,472 31	
For distribution,	1,771 18	
management,	928 80	
taxes and incidentals,	344 29	
	<u>\$9,516 58</u>	
Operating expenses (electric) :		
At station,	\$6,684 66	
For distribution,	226 61	
management,	410 01	
taxes and incidentals,	169 65	
	<u>7,490 93</u>	
Income from sale of gas,		\$11,454 80
residuals,		1,664 00
other sources (gas),		25 00
sale of electric light and power,		3,620 64
Balance to profit and loss:		
Gas,	3,627 22	
Electric,		3,870 29
	<u>\$20,634 73</u>	<u>\$20,634 73</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$15,565 25
Balance of gas manufacturing account,		3,627 22
Balance of electric manufacturing account,	\$3,870 29	
Dividends declared,	1,800 00	
Balance June 30, 1906,	13,522 18	
	<u>\$19,192 47</u>	<u>\$19,192 47</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$4,113,152 45
Steam plant,	2,582,752 11
Electric plant,	3,004,297 09
Electric lines,	7,257,076 68
Transformers,	239,705 99
Meters,	638,702 10

Arc lamps,	\$325,642 15
Due for light and power,	337,875 66
Fuel on hand,	95,720 48
Incandescent lamps on hand,	24,118 49
Other materials on hand,	205,440 25
Motors on hand,	6,967 38
Horses, wagons, etc.,	70,831 80
Cash on hand,	133,873 45
Notes receivable,	1,442,545 71
Investments,	23,914 00
Total assets, as per books of the company,	\$20,502,615 79

LIABILITIES.

Capital stock,	\$11,488,100 00
Bonds issued,	1,486,000 00
Notes payable,	1,397,500 00
Unpaid bills,	138,029 11
Deposits,	8,290 75
Unpaid dividends,	287,202 50
Interest accrued but not due,	23,850 96
Reserved fund,	95,114 40
Premium on capital stock,	5,307,150 12
Amounts due from the company, not included above,	57,967 97
Total liabilities, as per books of the company,	\$20,289,205 81
Profit and loss balance,	213,409 98
	\$20,502,615 79

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$640,793 90	
For distribution,	362,933 92	
management,	413,398 09	
taxes and incidentals,	568,310 38	
current bought,	1,850 18	
	\$1,987,286 47	
Income from sale of light and power,		\$3,780,911 47
Balance to profit and loss,	1,793,625 00	
	\$3,780,911 47	\$3,780,911 47

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$67,509 23
Balance of manufacturing account,		1,793,625 00
Interest received,		62,381 68
Rents,		17,430 00
Other items of income,		31,826 60
Interest paid,	\$141,347 97	
Dividends declared,	1,148,810 00	
Reserve fund,	456,000 00	
Other items,	13,204 56	
Balance June 30, 1906,	213,409 98	
	\$1,972,772 51	\$1,972,772 51

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$67,715 10
Steam plant,	102,860 75
Electric plant,	71,885 67
Electric lines,	130,201 26
Transformers,	12,156 17
Meters,	18,308 53
Arc lamps,	22,390 04
Due for light and power,	13,854 45
Fuel on hand,	6,126 03
Oil and waste on hand,	114 94
Other materials on hand,	7,018 89
Fixtures on hand,	3,540 04
Sundry accounts due the company,	1,323 39
Office furniture,	671 32
Cash on hand,	23,808 19
Notes receivable,	102 95
Interest,	30 36
Insurance,	626 19
Sinking fund,	5,000 00
Total assets, as per books of the company,	\$487,734 27

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	100,000 00
Notes payable,	80,000 00
Unpaid bills,	2,491 91
Deposits,	184 18
Interest accrued but not due,	1,726 31
Sinking fund reserve,	5,000 00
Amounts due from the company, not included above,	4,661 85
Total liabilities, as per books of the company,	\$444,064 25
Profit and loss balance,	43,670 02
	\$487,734 27

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$44,904 39		
For distribution, 42,059 40		
management, 13,956 35		
taxes and incidentals, 7,252 52		
	\$108,172 66	
Income from sale of light and power,		\$157,476 28
Balance to profit and loss, 49,303 62		
	\$157,476 28	\$157,476 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$20,540 51
Balance of manufacturing account,		49,303 62
Interest received,		107 87
Interest paid, \$8,762 04		
Dividends declared, 12,500 00		

	DR.	CR.
Sinking fund reserve,	\$5,000 00	
Other items,	19 94	
Balance June 30, 1906,	43,670 02	
	<hr/>	<hr/>
	\$69,952 00	\$69,952 00

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$103,772 29
Steam plant,	127,448 49
Electric plant,	83,461 80
Electric lines,	160,702 05
Transformers,	11,056 06
Meters,	11,884 97
Arc lamps,	20,122 59
Due for light and power,	24,703 13
Fuel on hand,	656 84
Carbons on hand,	2,015 23
Oil and waste on hand,	122 05
Incandescent lamps on hand,	6,476 17
Globes on hand,	274 05
Other materials on hand,	6,114 11
Motors on hand,	9,986 79
Sundry accounts due the company,	741 11
Office furniture,	3,267 76
Cash on hand,	260,894 61
Notes receivable,	51,500 00
Insurance,	227 93
Works in process,	41,907 19
	<hr/>
Total assets, as per books of the company,	\$927,335 22

LIABILITIES.

Capital stock,	\$599,500 00
Unpaid bills,	24,164 88
Deposits,	23 00
Unpaid dividends,	12,000 00
Reserved fund,	112,246 52
Premium on capital stock,	74,861 54
Amount due from the company, not included above,	8,128 54
	<hr/>
Total liabilities, as per books of the company,	\$830,924 48
Profit and loss balance,	96,410 74
	<hr/>
	\$927,335 22

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$51,016 48	
For distribution,	50,526 69	
management,	20,544 42	
taxes and incidentals,	13,861 32	
	<hr/>	
	\$135,948 91	
Income from sale of light and power,		\$225,568 32
other sources,		1,809 43
Balance to profit and loss,	91,428 84	
	<hr/>	<hr/>
	\$227,377 75	\$227,377 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$70,261 51
Balance of manufacturing account,		91,428 84
Interest received,		5,370 98
Interest paid,	\$148 62	
Dividends declared,	39,750 00	
Reserve fund,	30,751 97	
Balance June 30, 1906,	96,410 74	
	<u>\$167,061 33</u>	<u>\$167,061 33</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$215,006 46
Machinery and manufacturing appliances,	387,807 89
Street mains,	365,684 38
Meters,	67,015 93
Due for gas,	34,726 48
Gas coal on hand,	11,476 33
Tar on hand,	1,135 60
Enrichers on hand,	4,852 14
Purifying materials on hand,	2,502 12
Other materials on hand,	25,416 69
Stoves on hand,	4,943 23
Fixtures on hand,	3,200 00
Sundry accounts due the company,	8,985 25
Office furniture,	2,648 18
Cash on hand,	185,285 15
Total assets, as per books of the company,	<u>\$1,320,685 83</u>

LIABILITIES.

Capital stock,	\$635,000 00
Notes payable,	217,000 00
Unpaid bills,	9,942 88
Deposits,	2,306 00
Reserved fund,	64 44
Amounts due from the company, not included above,	8,301 85
Total liabilities, as per books of the company,	<u>\$872,615 17</u>
Profit and loss balance,	448,070 66
	<u>\$1,320,685 83</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$110,915 44	
For distribution,	50,915 16	
management,	27,041 13	
taxes and incidentals,	27,798 83	
	<u>\$216,670 56</u>	
Income from sale of gas,		\$358,246 15
residuals,		38 00
other sources,		217 30
Balance to profit and loss,	141,830 89	
	<u>\$358,501 45</u>	<u>\$358,501 45</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$373,255 14
Balance of manufacturing account,		141,830 89
Interest received,		2,450 49
Rents,		245 01
Jobbing,		702 58
Interest paid,	\$6,913 45	
Dividends declared,	63,500 00	
Balance June 30, 1906,	448,070 66	
	<hr/>	<hr/>
	\$518,484 11	\$518,484 11

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$37,389 49
Machinery and manufacturing appliances (gas),	60,747 48
Street mains (gas),	60,711 01
Meters (gas),	13,000 00
Due for gas,	1,387 15
Gas coal on hand,	10,681 05
Enrichers on hand,	1,038 00
Stoves on hand,	451 28
Gas fixtures on hand,	483 51
Real estate (electric),	66,078 68
Steam plant (electric),	61,297 63
Electric plant,	43,493 17
Electric lines,	78,232 14
Transformers,	6,745 24
Meters (electric),	2,853 50
Arc lamps,	2,059 00
Due for electric light and power,	1,099 73
Fuel on hand (electric),	1,688 05
Motors on hand,	2,058 44
Sundry accounts due the company,	150 00
Cash on hand,	21,490 45
	<hr/>
Total assets, as per books of the company,	\$473,135 00

LIABILITIES.

Capital stock,	\$385,000 00
Notes payable,	45,445 00
Deposits,	2,540 00
Interest accrued but not due,	150 00
Reserved fund,	40,000 00
	<hr/>
Total liabilities, as per books of the company,	\$473,135 00

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$39,769 52	
For distribution,	5,220 01	
management,	6,267 59	
taxes and incidentals,	3,619 76	
	<hr/>	
	\$54,876 88	

	Dr.	Cr.
Operating expenses (electric) :		
At station,	\$30,342 40	
For distribution,	19,592 71	
management,	7,259 40	
taxes and incidentals,	5,986 70	
	<u>\$63,181 21</u>	
Income from sale of gas,		\$72,058 66
residuals,		12,621 60
sale of electric light and power,		106,065 66
other sources (electric),		1,600 00
Balance to profit and loss:		
Gas,	29,803 38	
Electric,	44,484 45	
	<u>\$192,345 92</u>	<u>\$192,345 92</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$29,803 38
Balance of electric manufacturing account,		44,484 45
Premium on new stock,		66,000 00
Interest paid,	\$3,635 19	
Dividends declared,	34,650 00	
Depreciation,	61,847 15	
Reserve fund,	40,000 00	
Other items,	155 49	
	<u>\$140,287 83</u>	<u>\$140,287 83</u>

FOXBORO ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,057 58
Steam plant,	7,303 09
Electric plant,	2,590 98
Electric lines,	6,997 78
Transformers,	1,233 23
Meters,	1,526 04
Arc lamps,	404 71
Due for light and power,	226 59
Fuel on hand,	227 63
Oil and waste on hand,	10 00
Incandescent lamps on hand,	70 00
Globes on hand,	6 00
Other materials on hand,	114 00
Cash on hand,	17 02
Total assets, as per books of the company,	<u>\$23,784 65</u>

LIABILITIES.

Capital stock,	\$16,500 00
Unpaid bills,	23 60
Depreciation fund,	5,000 00
Total liabilities, as per books of the company,	<u>\$21,523 60</u>
Profit and loss balance,	2,261 05
	<u>\$23,784 65</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$2,935 39	
For distribution,	293 40	
management,	715 51	
taxes and incidentals,	387 68	
	<hr/>	
	\$4,331 98	
Income from sale of light and power,		\$6,414 37
Balance to profit and loss,	2,082 39	
	<hr/>	<hr/>
	\$6,414 37	\$6,414 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$1,854 64
Balance of manufacturing account,		2,082 39
Jobbing,		4 05
Other items of income,		4 29
Dividends declared,	\$825 00	
Depreciation,	300 00	
Depreciation fund,	500 00	
Other items,	59 32	
Balance June 30, 1906,	2,261 05	
	<hr/>	<hr/>
	\$3,945 37	\$3,945 37

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$35,070 78
Machinery and manufacturing appliances,	47,945 25
Street mains,	42,143 46
Meters,	6,395 39
Due for gas,	3,710 05
Gas coal on hand,	1,207 70
Coke on hand,	600 00
Tar on hand,	600 00
Enrichers on hand,	180 00
Purifying materials on hand,	200 00
Other materials on hand,	4,231 30
Patent rights,	15,000 00
Horses, wagons, etc.,	235 00
Sundry accounts due the company,	2,776 56
Office furniture,	1,181 98
Cash on hand,	987 29
	<hr/>
Total assets, as per books of the company,	\$162,464 76
Profit and loss balance,	16,467 03
	<hr/>
	\$178,931 79

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	55,000 00
Notes payable,	45,237 98
Unpaid bills,	2,286 69
Interest due but not paid,	1,407 12
	<hr/>
Total liabilities, as per books of the company,	\$178,931 79

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$16,344 53	
For distribution,	1,131 30	
management,	4,140 14	
taxes and incidentals,	1,625 71	
	<hr/>	
	\$23,241 68	
Income from sale of gas,		\$21,726 13
residuals,		2,982 22
other sources,		274 29
Balance to profit and loss,	1,740 96	
	<hr/>	<hr/>
	\$24,982 64	\$24,982 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$19,392 71	
Balance of manufacturing account,		\$1,740 96
Adjustment between receivers' and company's accounts,		3,209 76
Jobbing,		529 45
Other items of income,		26 12
Interest paid,	2,108 29	
Other items,	472 32	
Balance June 30, 1906,		16,467 03
	<hr/>	<hr/>
	\$21,973 32	\$21,973 32

FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Electric lines,	\$10,509 33
Transformers,	1,719 90
Meters,	1,360 25
Arc lamps,	666 00
Sundry accounts due the company,	4 98
Cash on hand,	396 17
	<hr/>
Total assets, as per books of the company,	\$14,656 63
Profit and loss balance,	2,843 37
	<hr/>
	\$17,500 00

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	7,500 00
	<hr/>
Total liabilities, as per books of the company,	\$17,500 00

MANUFACTURING ACCOUNT.			
		Dr.	Cr.
Operating expenses:			
At station,	\$2,280 89		
For distribution,	425 00		
management,	140 00		
taxes and incidentals,	296 88		
current bought,	1,025 00		
		\$4,167 77	
Income from sale of light and power,			\$6,740 34
Balance to profit and loss,		2,572 57	
		<u>\$6,740 34</u>	<u>\$6,740 34</u>
PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1905,			\$4,141 12
Balance of manufacturing account,			2,572 57
Other items of income,			721 53
Interest paid,		\$278 59	
Depreciation,		10,000 00	
Balance June 30, 1906,			2,843 37
		<u>\$10,278 59</u>	<u>\$10,278 59</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate,		\$11,950 05
Steam plant,		29,661 50
Electric plant,		15,003 84
Electric lines,		17,274 21
Transformers,		5,032 16
Meters,		7,591 55
Arc lamps,		4,328 52
Due for light and power,		1,881 60
Fuel on hand,		540 75
Carbons on hand,		46 38
Oil and waste on hand,		58 74
Incandescent lamps on hand,		966 36
Globes on hand,		121 06
Other materials on hand,		1,895 03
Sundry accounts due the company,		434 85
Office furniture,		408 98
Cash on hand,		19 88
Investments,		1,254 60
Total assets, as per books of the company,		<u>\$98,470 06</u>
LIABILITIES.		
Capital stock,		\$30,000 00
Notes payable,		47,300 00
Unpaid bills,		1,965 62
Interest accrued but not due,		35 29
Reserved fund,		15,000 00
Total liabilities, as per books of the company		<u>\$94,300 91</u>
Profit and loss balance,		4,169 15
		<u>\$98,470 06</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$11,160 57	
For distribution,	3,609 20	
management,	1,703 59	
taxes and incidentals,	1,917 58	
	<hr/>	
	\$18,390 94	
Income from sale of light and power,		\$24,103 39
other sources,		35 15
Balance to profit and loss,	5,747 60	
	<hr/>	<hr/>
	\$24,138 54	\$24,138 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$6,173 83
Balance of manufacturing account,		5,747 60
Other items of income,		6 00
Interest paid,	\$1,564 72	
Dividends declared,	3,000 00	
Depreciation,	3,079 92	
Other items,	113 64	
Balance June 30, 1906,	4,169 15	
	<hr/>	<hr/>
	\$11,927 43	\$11,927 43

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$7,788 14
Machinery and manufacturing appliances,	23,344 73
Street mains,	46,394 17
Meters,	3,232 80
Due for gas,	1,567 48
Stoves and fixtures on hand,	3,366 68
Cash on hand,	125 14
Sinking fund,	1,685 43
	<hr/>
Total assets, as per books of the company,	\$87,504 57

LIABILITIES.

Capital stock,	\$26,200 00
Bonds issued,	15,500 00
Notes payable,	35,200 00
Unpaid bills,	3,031 92
Interest accrued but not due,	418 37
	<hr/>
Total liabilities, as per books of the company,	\$80,350 29
Profit and loss balance,	7,154 28
	<hr/>
	\$87,504 57

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$7,431 69	
For distribution,	1,660 42	
management,	2,092 24	
taxes and incidentals,	1,990 54	
	<hr/>	
	\$13,174 89	
Income from sale of gas,		\$15,869 88
Balance to profit and loss,	2,694 99	
	<hr/>	<hr/>
	\$15,869 88	\$15,869 88

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$6,759 79
Balance of manufacturing account,		2,694 99
Interest paid,	\$2,300 50	
Balance June 30, 1906,	7,154 28	
	<hr/>	<hr/>
	\$9,454 78	\$9,454 78

GEORGETOWN GAS COMPANY.

ASSETS.

Real estate,	\$1,150 00
Machinery and manufacturing appliances,	1,000 00
Street mains,	5,901 52
Meters,	298 48
Due for gas,	148 61
Other materials on hand,	28 80
Cash on hand,	1,899 99
Total assets, as per books of the company,	<hr/> \$10,427 40

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	\$10,000 00
Profit and loss balance,	427 40
	<hr/> \$10,427 40

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$513 20	
For distribution,	7 91	
taxes and incidentals,	5 00	
	<hr/>	
	\$526 11	
Income from sale of gas,		\$953 51
Balance to profit and loss,	427 40	
	<hr/>	<hr/>
	\$953 51	\$953 51

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$427 40
Balance June 30, 1906,	\$427 40	
	<hr/>	<hr/>
	\$427 40	\$427 40

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$55,408 81
Steam plant,	65,648 61
Electric plant,	70,032 07
Electric lines,	78,437 88
Transformers,	13,454 25
Meters,	14,714 32
Arc lamps,	4,671 86
Due for light and power,	10,382 88
Fuel on hand,	4,675 70
Carbons on hand,	23 23

Oil and waste on hand,	\$60 61
Incandescent lamps on hand,	338 79
Globes on hand,	72 60
Motors on hand,	778 71
Horses, wagons, etc.,	1,000 00
Sundry accounts due the company,	780 68
Office furniture,	476 10
Cash on hand,	132 41
Total assets, as per books of the company,	<u>\$321,089 51</u>

LIABILITIES.

Capital stock,	\$115,000 00
Bonds issued,	48,000 00
Notes payable,	44,000 00
Unpaid bills,	11,653 34
Deposits,	231 14
Interest accrued but not due,	1,420 41
Total liabilities, as per books of the company,	<u>\$220,304 89</u>
Profit and loss balance,	100,784 62
	<u>\$321,089 51</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$29,954 21		
For distribution, 13,936 32		
management, 3,636 05		
taxes and incidentals, 5,197 75		
	\$52,724 33	
Income from sale of light and power,		\$77,115 14
Balance to profit and loss,	24,390 81	
	<u>\$77,115 14</u>	<u>\$77,115 14</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$89,099 66
Balance of manufacturing account,		24,390 81
Interest paid, \$4,565 11		
Dividends declared, 7,175 00		
Other items, 965 74		
Balance June 30, 1906, 100,784 62		
	<u>\$113,490 47</u>	<u>\$113,490 47</u>

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery and manufacturing appliances, street mains and meters,	\$172,881 16
Due for gas,	9,562 54
Gas coal on hand,	3,431 70
Coke on hand,	250 00
Tar on hand,	60 00
Gas on hand,	58 25
Other materials on hand,	2,049 29
Stoves on hand,	600 00
Fixtures on hand,	2,548 16
Horses, wagons, etc.,	700 00
Sundry accounts due the company,	8,094 70

Office furniture,	\$800 00
Cash on hand,	4,467 39
Notes receivable,	1,879 54
Total assets, as per books of the company,	<u>\$207,382 73</u>

LIABILITIES.

Capital stock,	\$150,000 00
Unpaid bills,	1,600 00
Unpaid dividends,	680 50
Amounts due from the company, not included above,	128 72

Total liabilities, as per books of the company,	\$152,409 22
Profit and loss balance,	54,973 51

\$207,382 73

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$35,337 93	
For distribution,	2,728 71	
management,	6,412 99	
taxes and incidentals,	5,557 31	
	<u>\$50,036 94</u>	
Income from sale of gas,		\$59,049 46
residuals,		11,854 04
Balance to profit and loss,	20,866 56	
	<u>\$70,903 50</u>	<u>\$70,903 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$52,010 76
Balance of manufacturing account,		20,866 56
Interest received,		165 83
Rents,		4,305 07
Jobbing,		42 31
Other items of income,		345 52
Dividends declared,	\$15,000 00	
Depreciation,	7,500 00	
Other items,	262 54	
Balance June 30, 1906,	54,973 51	
	<u>\$77,736 05</u>	<u>\$77,736 05</u>

GRAFTON ELECTRIC COMPANY.

ASSETS.

Real estate,	\$1,638 98
Electric plant,	3,408 60
Electric lines,	24,548 11
Transformers,	2,291 22
Meters,	1,635 40
Due for light and power,	758 48
Incandescent lamps on hand,	302 62
Other materials on hand,	243 38
Sundry accounts due the company,	257 60
Cash on hand,	28 52
Interest,	7 27

Total assets, as per books of the company,	\$35,120 18
Profit and loss balance,	2,084 98

\$37,205 16

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	26,150 00
Unpaid bills,	929 16
Interest accrued but not due,	126 00
Total liabilities, as per books of the company,	<u>\$37,205 16</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$33 33	
For distribution,	1,239 18	
management,	624 29	
taxes and incidentals,	164 29	
current bought,	2,978 59	
	<u>\$5,039 68</u>	
Income from sale of light and power,		\$6,451 50
other sources,		54 00
Balance to profit and loss,	1,465 82	
	<u>\$6,505 50</u>	<u>\$6,505 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$2,090 09	
Balance of manufacturing account,		\$1,465 82
Jobbing,		70 79
Interest paid,	1,531 50	
Balance June 30, 1906,		2,084 98
	<u>\$3,621 59</u>	<u>\$3,621 59</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$561 95
Electric plant,	34,331 06
Electric lines,	25,519 49
Transformers,	4,882 87
Meters,	8,285 69
Arc lamps,	429 21
Due for light and power,	2,285 45
Fuel on hand,	27 50
Carbons on hand,	6 60
Oil and waste on hand,	78 13
Incandescent lamps on hand,	305 10
Other materials on hand,	1,611 61
Motors on hand,	43 52
Fixtures on hand,	910 25
Sundry accounts due the company,	238 63
Office furniture,	353 33
Cash on hand,	98 32
Total assets, as per books of the company,	<u>\$79,968 71</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	12,000 00
Unpaid bills,	5,217 18
Total liabilities, as per books of the company,	\$67,217 18
Profit and loss balance,	12,751 53
	<u>\$79,968 71</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$7,823 04	
For distribution,	3,572 01	
management,	4,142 80	
taxes and incidentals,	1,685 60	
	<u>\$17,223 45</u>	
Income from sale of light and power,		\$24,354 55
Balance to profit and loss,	7,131 10	
	<u>\$24,354 55</u>	<u>\$24,354 55</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$11,327 47
Balance of manufacturing account,		7,131 10
Jobbing,		6 90
Interest paid,	\$608 34	
Dividends declared,	3,750 00	
Depreciation,	1,200 00	
Other items,	155 60	
Balance June 30, 1906,	12,751 53	
	<u>\$18,465 47</u>	<u>\$18,465 47</u>

GREENE ELECTRIC LIGHT, POWER AND MANUFACTURING COMPANY.

(Ashburnham.)

ASSETS.

Real estate,	\$17,735 92
Steam plant,	3,149 01
Water power plant,	7,594 33
Electric plant,	2,218 35
Electric lines,	6,016 01
Transformers,	1,086 19
Meters,	79 30
Due for light and power,	33 47
Fuel on hand,	103 34
Oil and waste on hand,	21 67
Incandescent lamps on hand,	9 81
Other materials on hand,	6 10
Fixtures on hand,	58 05
Office furniture,	3 00
Cash on hand,	500 32
Total assets, as per books of the company,	\$38,614 87
Profit and loss balance,	2,271 01
	<u>\$40,885 88</u>

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	16,000 00
Notes payable,	5,078 68
Unpaid bills,	2,517 93
Interest due but not paid,	1,289 27
Total liabilities, as per books of the company,	\$40,885 88

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,790 66	
For distribution,	470 75	
management,	252 36	
taxes and incidentals,	339 64	
	\$2,853 41	
Income from sale of light and power,		\$3,228 32
Balance to profit and loss,	374 91	
	\$3,228 32	\$3,228 32

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$1,120 18	
Balance of manufacturing account,		\$374 91
Rents,		138 90
Other items of income,		87 93
Interest paid,	1,552 35	
Other items,	200 22	
Balance June 30, 1906,		2,271 01
	\$2,872 75	\$2,872 75

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$15,668 24
Steam plant,	42,871 43
Power plant,	143,733 92
Electric plant,	41,150 05
Electric lines,	45,105 31
Transformers,	11,668 58
Meters,	10,764 04
Arc lamps,	887 66
Due for light and power,	6,814 91
Fuel on hand,	3,276 00
Carbons on hand,	48 00
Oil and waste on hand,	67 77
Incandescent lamps on hand,	2,877 65
Other materials on hand,	2,956 50
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	2,517 26
Office furniture,	289 00
Cash on hand,	246 63
Notes receivable,	100 00
Total assets, as per books of the company,	\$331,542 95

LIABILITIES.

Capital stock,	\$135,000 00
Bonds issued,	100,000 00
Notes payable,	82,339 22
Unpaid bills,	8,804 63
Deposits,	92 50
Interest accrued but not due,	1,250 00
Total liabilities, as per books of the company,	\$327,486 35
Profit and loss balance,	4,056 60
	<u>\$331,542 95</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$17,589 11	
For distribution,	7,788 23	
management,	4,545 14	
taxes and incidentals,	3,117 82	
	<u>\$33,040 30</u>	
Income from sale of light and power,		\$47,440 23
other sources,		904 44
Balance to profit and loss,	15,304 37	
	<u>\$48,344 67</u>	<u>\$48,344 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$16,497 09
Balance of manufacturing account,		15,304 37
Rents,		76 00
Jobbing,		86 21
Interest paid,	\$8,361 07	
Dividends declared,	4,050 00	
Depreciation,	15,488 50	
Other items,	7 50	
Balance June 30, 1906,	4,056 60	
	<u>\$31,963 67</u>	<u>\$31,963 67</u>

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,637 45
Machinery and manufacturing appliances,	26,187 08
Street mains,	10,004 48
Meters,	3,779 51
Due for gas,	2,355 82
Gas coal on hand,	869 50
Coke on hand,	520 00
Tar on hand,	454 00
Enrichers on hand,	80 00
Purifying materials on hand,	68 00
Other materials on hand,	245 00
Stoves on hand,	847 50
Fixtures on hand,	988 66
Horses, wagons, etc.,	130 00

Sundry accounts due the company,	\$1,512 94
Office furniture,	51 75
Cash on hand,	145 14
Total assets, as per books of the company,	\$64,876 83

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	5,800 00
Unpaid bills,	3,042 05
Interest accrued but not due,	120 85
Total liabilities, as per books of the company,	\$58,962 90
Profit and loss balance,	5,913 93
	<hr/> \$64,876 83

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$6,403 01	
For distribution,	1,320 28	
management,	2,061 80	
taxes and incidentals,	754 67	
	<hr/>	
Income from sale of gas,	\$10,539 76	\$12,185 74
residuals,		881 02
Balance to profit and loss,	2,527 00	
	<hr/>	
	\$13,066 76	\$13,066 76

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$3,722 22
Balance of manufacturing account,		2,527 00
Jobbing,		25 99
Interest paid,	\$241 28	
Dividends declared,	120 00	
Balance June 30, 1906,	5,913 93	
	<hr/>	
	\$6,275 21	\$6,275 21

HADLEY GAS COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$278 23
Machinery and manufacturing appliances,	566 90
Street mains,	149 67
Meters,	30 53
Due for gas,	46 88
Other materials on hand,	7 50
Fixtures on hand,	75
Cash on hand,	77 00
Total assets, as per books of the company,	<hr/> \$1,157 46

LIABILITIES.

Capital stock,	\$950 00
Total liabilities, as per books of the company,	\$950 00
Profit and loss balance,	207 46
	<hr/> \$1,157 46

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$125 85	
management,	1 00	
taxes and incidentals,	12 79	
	<hr/>	
Income from sale of gas,	\$139 64	\$212 81
Balance to profit and loss,	73 17	
	<hr/>	<hr/>
	\$212 81	\$212 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$134 29
Balance of manufacturing account,		73 17
Balance June 30, 1906,	\$207 46	
	<hr/>	<hr/>
	\$207 46	\$207 46

HATFIELD GAS COMPANY.

ASSETS.

Real estate,	\$626 67
Machinery and manufacturing appliances,	967 70
Street mains,	5,288 11
Meters,	241 75
Due for gas,	140 00
Other materials on hand,	50 00
Fixtures on hand,	32 08
Cash on hand,	127 25
	<hr/>
Total assets, as per books of the company,	\$7,473 56

LIABILITIES.

Capital stock,	\$4,600 00
Notes payable,	2,700 00
Interest accrued but not due,	22 50
	<hr/>
Total liabilities, as per books of the company,	\$7,322 50
Profit and loss balance,	151 06
	<hr/>
	\$7,473 56

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$806 15	
For distribution,	133 33	
management,	25 00	
taxes and incidentals,	12 31	
	<hr/>	
Income from sale of gas,	\$976 79	\$1,517 50
Balance to profit and loss,	540 71	
	<hr/>	<hr/>
	\$1,517 50	\$1,517 50

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$232 15	
Balance of manufacturing account,		\$540 71
Interest paid,	157 50	
Balance June 30, 1906,	151 06	
	<hr/>	<hr/>
	\$540 71	\$540 71

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$128,189 04
Steam plant,	206,564 25
Electric plant,	137,934 41
Electric lines,	95,154 40
Transformers,	26,321 43
Meters,	19,958 32
Arc lamps,	22,149 97
Due for light and power,	13,197 92
Fuel on hand,	814 36
Carbons on hand,	441 15
Incandescent lamps on hand,	902 88
Globes on hand,	74 28
Other materials on hand,	17,298 76
Motors on hand,	6,284 84
Fixtures on hand,	1,839 67
Horses, wagons, etc.,	2,095 60
Sundry accounts due the company,	11,496 12
Office furniture,	3,182 67
Cash on hand,	10,377 17
Investments,	2,900 00
Total assets, as per books of the company,	<u>\$707,177 24</u>

LIABILITIES.

Capital stock,	\$260,100 00
Bonds issued,	85,000 00
Notes payable,	147,000 00
Unpaid bills,	14,825 33
Deposits,	412 90
Interest accrued but not due,	637 50
Premium on capital stock,	64,260 00
Depreciation fund,	95,000 00

Total liabilities, as per books of the company,	<u>\$667,235 73</u>
Profit and loss balance,	39,941 51

\$707,177 24

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At station,	\$43,622 22		
For distribution,	17,320 84		
management,	12,430 10		
taxes and incidentals,	9,233 83		
		\$82,606 99	
Income from sale of light and power,			\$106,678 79
other sources,			16 00
Balance to profit and loss,		24,287 80	
		<u>\$106,894 79</u>	<u>\$106,894 79</u>

PROFIT AND LOSS ACCOUNT.

		DR.	CR.
Balance June 30, 1905,			\$45,469 84
Balance of manufacturing account,			24,287 80
Interest received,			554 29

	DR.	CR.
Rents,		\$129 71
Jobbing,		911 41
Interest paid,	\$5,332 60	
Dividends declared,	26,010 00	
Other items,	68 94	
Balance June 30, 1906,	39,941 51	
	<u>\$71,353 05</u>	<u>\$71,353 05</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$57,171 00
Machinery and manufacturing appliances,	230,650 09
Street mains,	158,774 27
Meters,	40,765 51
Due for gas,	16,478 28
Gas coal on hand,	10,725 46
Enrichers on hand,	1,502 34
Purifying materials on hand,	87 40
Other materials on hand,	8,454 06
Stoves on hand,	2,046 83
Fixtures on hand,	1,908 20
Gas engines,	250 00
Horses, wagons, etc.,	1,845 00
Sundry accounts due the company,	1,893 32
Cash on hand,	4,364 40
Stocks, bonds and notes,	28,258 44
Loans to Haverhill Gas Securities Co.,	152,890 42
Office building and land,	17,000 00
Total assets, as per books of the company,	<u>\$735,065 02</u>

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	30,000 00
Unpaid bills,	8,823 62
Deposits,	7,445 74
Reserved fund,	260,000 00
Depreciation reserve,	114,613 43
Total liabilities, as per books of the company,	<u>\$495,882 79</u>
Profit and loss balance,	239,182 23
	<u>\$735,065 02</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$85,307 22	
For distribution,	11,422 50	
management,	11,871 32	
taxes and incidentals,	8,532 90	
	<u>\$117,133 94</u>	
Income from sale of gas,		\$172,977 88
other sources,		452 29
Balance to profit and loss,	56,296 23	
	<u>\$173,430 17</u>	<u>\$173,430 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$197,775 91
Balance of manufacturing account,		56,296 23
Depreciation charges restored to machinery account,		77,832 36
to street main account,		24,669 96
to meter account,		12,111 11
Interest received,		114 33
Rents,		1,503 00
Jobbing,		288 10
Other items of income,		21 67
Interest paid,	\$1,566 10	
Depreciation,	13,203 16	
Depreciation reserve,	114,613 43	
Other items,	2,047 75	
Balance June 30, 1906,	239,182 23	
	<hr/>	
	\$370,612 67	\$370,612 67

HOPKINTON.

(See WOODVILLE ELECTRIC LIGHT COMPANY.)

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$2,500 00
Electric plant,	1,200 00
Electric lines,	1,197 90
Meters,	264 71
Arc lamps,	100 00
Due for light and power,	398 57
Carbons on hand,	3 50
Oil and waste on hand,	2 50
Incandescent lamps on hand,	24 55
Sundry accounts due the company,	4 98
Cash on hand,	214 70
	<hr/>
Total assets, as per books of the company,	\$5,911 41

LIABILITIES.

Capital stock,	\$5,000 00
Amounts due from the company, not included above,	537 25
	<hr/>
Total liabilities, as per books of the company,	\$5,537 25
Profit and loss balance,	374 16
	<hr/>
	\$5,911 41

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$631 18	
For distribution,	43 02	
management,	69 13	
taxes and incidentals,	155 40	
	<hr/>	
	\$898 73	

	Dr.	Cr.
Income from sale of light and power,		\$1,144 88
other sources,		39 38
Balance to profit and loss,	\$285 53	
	<hr/>	<hr/>
	\$1,184 26	\$1,184 26
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1905,		\$88 63
Balance of manufacturing account,		285 53
Balance June 30, 1906,	\$374 16	
	<hr/>	<hr/>
	\$374 16	\$374 16

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$53,407 06
Steam plant,	95,665 78
Electric plant,	122,563 18
Electric lines,	84,438 60
Transformers,	11,112 26
Meters,	9,760 63
Arc lamps,	11,005 69
Due for light and power,	13,021 03
Fuel on hand,	6,875 28
Carbons on hand,	320 65
Oil and waste on hand,	18 00
Incandescent lamps on hand,	432 30
Globes on hand,	10 08
Other materials on hand,	3,476 51
Horses, wagons, etc.,	541 00
Sundry accounts due the company,	343 25
Office furniture,	247 95
Cash on hand,	20,606 09
Reserved funds,	5,680 00
Insurance,	180 95
Interest,	186 78
	<hr/>
Total assets, as per books of the company,	\$439,893 07

LIABILITIES.

Capital stock,	\$287,500 00
Notes payable,	106,000 00
Unpaid bills,	3,657 63
Deposits,	195 00
Unpaid dividends,	23,000 00
Interest due but not paid,	1,680 00
Interest accrued but not due,	1,300 00
Amounts due from the company, not included above,	2,753 42
	<hr/>
Total liabilities, as per books of the company,	\$426,086 05
Profit and loss balance.	13,807 02
	<hr/>
	\$439,893 07

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At station,	\$44,093 53		
For distribution,	8,102 02		
management,	5,756 94		
taxes and incidentals,	8,073 19		
		\$66,025 68	
Income from sale of light and power,			\$107,219 99
Balance to profit and loss,		41,194 31	
		\$107,219 99	\$107,219 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$11,764 98
Balance of manufacturing account,		41,194 31
Interest received,		625 23
Rents,		420 00
Other items of income,		1 36
Interest paid,	\$6,831 72	
Dividends declared,	23,000 00	
Depreciation,	10,000 00	
Other items,	367 14	
Balance June 30, 1906,	13,807 02	
	\$54,005 88	\$54,005 88

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,875 00
Machinery and manufacturing appliances,	12,983 77
Street mains,	6,143 02
Meters,	2,418 49
Due for gas,	963 21
Gas coal on hand,	7 92
Enrichers on hand,	218 75
Office furniture,	23 00
Cash on hand,	1,901 73
Investments,	1,200 00
Total assets, as per books of the company,	\$29,734 89
Profit and loss balance,	337 61

\$30,072 50

LIABILITIES.

Capital stock,	\$16,000 00
Notes payable,	14,000 00
Unpaid dividends,	72 50

Total liabilities, as per books of the company, \$30,072 50

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At works,	\$5,017 83		
For distribution,	46 15		
management,	1,180 04		
taxes and incidentals,	333 52		
		\$6,577 54	
Income from sale of gas,			\$9,464 03
Balance to profit and loss,		2,886 49	
		\$9,464 03	\$9,464 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$1,269 29	
Balance of manufacturing account,		\$2,886 49
Rents,		175 00
Interest paid,	733 58	
Dividends declared,	960 00	
Other items,	436 23	
Balance June 30, 1906,		337 61
	<hr/>	<hr/>
	\$3,399 10	\$3,399 10

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$167,716 59
Machinery and manufacturing appliances (gas),	433,036 63
Street mains (gas),	425,205 49
Meters (gas),	106,986 75
Due for gas,	45,957 96
Gas coal on hand,	30,278 70
Coke on hand,	778 20
Tar on hand,	3,836 78
Enrichers on hand,	1,672 96
Purifying materials on hand,	610 00
Other gas materials on hand,	3,689 63
Stoves on hand,	3,409 56
Gas fixtures on hand,	2,357 18
Real estate (electric),	24,048 81
Steam plant (electric),	76,766 26
Power plant,	302,417 00
Electric plant,	178,845 75
Electric lines,	213,745 77
Transformers,	8,808 28
Meters (electric),	23,455 51
Arc lamps,	27,915 68
Due for electric light and power,	32,078 95
Fuel on hand (electric),	4,093 05
Carbons on hand,	1,742 07
Oil and waste on hand,	58 50
Incandescent lamps on hand,	2,919 20
Globes on hand,	299 95
Other electric materials on hand,	9,478 63
Motors on hand,	6,092 13
Ammonia,	1,039 90
Horses, wagons, etc.,	3,858 40
Sundry accounts due the company,	20,341 49
Office furniture,	5,580 62
Cash on hand,	10,873 53
Gas work in process,	405 57
Office building,	50,118 10
Investments,	246 60
Total assets, as per books of the company,	<hr/> \$2,230,766 18

LIABILITIES.	
Capital stock,	\$1,000,000 00
Bonds issued,	300,000 00
Notes payable,	475,000 00
Unpaid bills,	70,455 07
Deposits,	3,980 00
Interest accrued but not due,	6,576 78
Reserved fund,	28,871 42
Depreciation fund,	70,421 10
Premium on capital stock,	37,947 83
Total liabilities, as per books of the company,	\$1,993,252 20
Profit and loss balance,	237,513 98
	<u>\$2,230,766 18</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses (gas) :			
At works,	\$161,290 99		
For distribution,	27,034 01		
management,	24,119 06		
taxes and incidentals,	24,701 83		
		\$237,145 89	
Operating expenses (electric) :			
At station,	\$53,347 24		
For distribution,	38,363 05		
management,	14,471 43		
taxes and incidentals,	11,298 47		
		117,480 19	
Income from sale of gas,			\$293,273 70
residuals,			27,977 06
other sources (gas),			50 00
sale of electric light and power,			168,134 07
other sources (electric),			3,960 37
Balance to profit and loss:			
Gas,		84,154 87	
Electric,		54,614 25	
		<u>\$493,395 20</u>	<u>\$493,395 20</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1905,			\$205,939 02
Balance of gas manufacturing account,			84,154 87
Balance of electric manufacturing account,			54,614 25
Rents,			546 66
Jobbing,			1,348 73
Interest paid,	\$27,410 58		
Dividends declared,	60,000 00		
Depreciation fund,	20,000 00		
Other items,	1,678 97		
Balance June 30, 1906,	237,513 98		
	<u>\$346,603 53</u>		<u>\$346,603 53</u>

LEE ELECTRIC COMPANY.

ASSETS.	
Street mains (gas),	\$500 00
Real estate,	14,250 00
Steam plant,	13,300 00

Electric plant,	\$7,100 00
Electric lines,	20,300 00
Transformers,	3,650 00
Meters (electric),	2,150 00
Due for light and power,	1,949 30
Fuel on hand,	1,290 00
Oil and waste on hand,	34 20
Incandescent lamps on hand,	21 12
Other materials on hand,	407 14
Horses, wagons, etc.,	200 00
Office furniture,	54 25
Cash on hand,	62 36
Investments,	750 00
Total assets, as per books of the company,	<u>\$66,018 37</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	28,500 00
Notes payable,	2,000 00
Interest accrued but not due,	372 92
Total liabilities, as per books of the company,	<u>\$60,872 92</u>
Profit and loss balance,	5,145 45
	<u>\$66,018 37</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$6,351 35	
For distribution,	328 60	
management,	962 04	
taxes and incidentals,	716 48	
	<u>\$8,358 47</u>	
Income from sale of light and power,		\$12,082 42
Balance to profit and loss,	3,723 95	
	<u>\$12,082 42</u>	<u>\$12,082 42</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$5,363 83
Balance of manufacturing account,		3,723 95
Rents,		237 10
Interest paid,	\$1,550 00	
Dividends declared,	1,500 00	
Depreciation,	1,129 43	
Balance June 30, 1906,	5,145 45	
	<u>\$9,324 88</u>	<u>\$9,324 88</u>

LEICESTER.

(See RAWSON LIGHT AND POWER COMPANY.)

LENOX ELECTRIC COMPANY.

ASSETS.

Electric lines,	\$14,451 36
Transformers,	1,749 16
Meters,	1,738 79

Due for light and power,	\$3,860 15
Cash on hand,	4,301 54
Investments,	4,276 90
Total assets, as per books of the company,	\$30,377 90

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	702 93
Total liabilities, as per books of the company,	\$20,702 93
Profit and loss balance,	9,674 97
	\$30,377 90

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For distribution,	\$2,293 69	
management,	627 28	
taxes and incidentals,	356 14	
current bought,	7,219 90	
	\$10,497 01	
Income from sale of light and power,		\$14,086 31
Balance to profit and loss,	3,589 30	
	\$14,086 31	\$14,086 31

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$20,469 44
Balance of manufacturing account,		3,589 30
Interest received,		233 40
Dividends declared,	\$1,200 00	
Depreciation,	13,417 17	
Balance June 30, 1906,	9,674 97	
	\$24,292 14	\$24,292 14

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$15,101 54
Steam plant,	29,544 40
Electric plant,	20,104 46
Electric lines,	69,687 58
Transformers,	10,390 84
Meters,	10,435 30
Arc lamps,	6,548 20
Due for light and power,	5,046 58
Fuel on hand,	1,111 55
Carbons on hand,	88 54
Oil and waste on hand,	18 30
Incandescent lamps on hand,	346 30
Globes on hand,	78 03
Motors on hand,	172 86
Fixtures on hand,	50 72
Horses, wagons, etc.,	625 41
Sundry accounts due the company,	1,145 75
Office furniture,	462 17

Cash on hand,	\$138 36
Notes receivable,	150 00
Insurance,	527 78
Total assets, as per books of the company,	<u>\$171,774 67</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	94,500 00
Unpaid bills,	2,167 60
Interest accrued but not due,	2,229 00
Amounts due from the company, not included above,	19,474 46
Total liabilities, as per books of the company,	<u>\$168,371 06</u>
Profit and loss balance,	3,403 61
	<u>\$171,774 67</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$18,973 04	
For distribution,	6,152 27	
management,	6,619 40	
taxes and incidentals,	2,721 93	
	<u>\$34,466 64</u>	
Income from sale of light and power,		\$46,218 52
Balance to profit and loss,	11,751 88	
	<u>\$46,218 52</u>	<u>\$46,218 52</u>

PROFIT AND LOSS ACCOUNT.

	DR	CR.
Balance June 30, 1905,		\$16,235 55
Balance of manufacturing account,		11,751 88
Jobbing,		108 60
Interest paid,	\$4,860 52	
Dividends declared,	4,500 00	
Depreciation,	15,235 55	
Other items,	96 35	
Balance June 30, 1906,	3,403 61	
	<u>\$28,096 03</u>	<u>\$28,096 03</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	43,092 38
Street mains,	63,108 56
Meters,	7,465 50
Due for gas,	2,808 55
Gas coal on hand,	1,574 11
Enrichers on hand,	413 60
Purifying materials on hand,	110 57
Stoves on hand,	735 08
Gas fixtures on hand,	1,590 78
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	3,330 64

Office furniture,	\$1,300 25
Cash on hand,	1,880 22
Insurance and interest,	606 33
Total assets, as per books of the company,	\$141,416 57

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	22,600 00
Unpaid bills,	3,819 31
Interest accrued but not due,	616 67
Depreciation fund,	3,507 72
Amounts due from the company, not included above,	205 94
Total liabilities, as per books of the company,	\$130,749 64
Profit and loss balance,	10,666 93
	<hr/>
	\$141,416 57

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, \$8,836 22		
For distribution, 1,787 74		
management, 4,571 29		
taxes and incidentals, 1,418 59		
	\$16,613 84	
Income from sale of gas,		\$24,318 49
Balance to profit and loss, 7,704 65		
	<hr/>	<hr/>
	\$24,318 49	\$24,318 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$9,159 10
Balance of manufacturing account,		7,704 65
Rents,		195 96
Jobbing,		727 95
Interest paid, \$3,613 01		
Depreciation fund, 3,507 72		
Balance June 30, 1906, 10,666 93		
	<hr/>	<hr/>
	\$17,787 66	\$17,787 66

LEXINGTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,800 00
Machinery and manufacturing appliances (gas),	5,600 00
Street mains (gas),	8,100 00
Meters (gas),	750 00
Due for gas,	242 50
Gas coal on hand,	26 00
Enrichers on hand,	112 00
Other gas materials on hand,	305 75
Gas fixtures on hand,	15 00
Real estate (electric),	10,700 00
Steam plant (electric),	11,200 00
Electric plant,	11,100 00
Electric lines,	32,200 00

Transformers,	\$4,800 00
Meters (electric),	4,800 00
Arc lamps,	1,100 00
Due for electric light and power,	1,623 20
Fuel on hand (electric),	135 00
Carbons on hand,	7 50
Oil and waste on hand,	22 00
Incandescent lamps on hand,	146 20
Globes on hand,	21 20
Other electric materials on hand,	971 65
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	398 05
Office furniture,	100 00
Cash on hand,	668 92
Sinking fund,	1,030 67
Total assets, as per books of the company,	<u>\$100,275 64</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	40,000 00
Notes payable,	8,500 00
Unpaid bills,	1,088 36
Interest accrued but not due,	833 33
Total liabilities, as per books of the company,	<u>\$90,421 69</u>
Profit and loss balance,	9,853 95
	<u>\$100,275 64</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses (gas) :		
At works,	\$1,895 89	
For distribution,	619 69	
management,	822 12	
taxes and incidentals,	230 82	
	<u>\$3,568 52</u>	
Operating expenses (electric) :		
At station,	\$5,895 83	
For distribution,	4,747 43	
management,	2,669 42	
taxes and incidentals,	614 12	
	<u>13,926 80</u>	
Income from sale of gas,		\$3,003 59
sale of electric light and power,		23,904 53
Balance to profit and loss :		
Gas,		564 93
Electric,	9,977 73	
	<u>\$27,473 05</u>	<u>\$27,473 05</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$6,905 02
Balance of gas manufacturing account,	\$564 93	
Balance of electric manufacturing account,		9,977 73
Interest paid,	2,444 51	
Depreciation,	4,019 36	
Balance June 30, 1906,	9,853 95	
	<u>\$16,882 75</u>	<u>\$16,882 75</u>

LOVELAND, W. O.

(Ashby.)

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At station,	\$988 40		
For distribution,	188 12		
taxes and incidentals,	10 86		
		\$1,187 38	
Income from sale of light and power,			\$1,310 00
Balance to profit and loss,		122 62	
		<u>\$1,310 00</u>	<u>\$1,310 00</u>

LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$82,243 47
Steam plant,	242,297 83
Electric plant,	216,533 71
Electric lines,	376,009 06
Transformers,	64,836 72
Meters,	51,233 21
Arc lamps,	50,990 66
Due for light and power,	22,098 51
Fuel on hand,	18,857 27
Carbons on hand,	463 86
Oil and waste on hand,	195 93
Incandescent lamps on hand,	2,718 36
Globes on hand,	187 75
Other materials on hand,	18,441 93
Fixtures on hand,	651 71
Horses, wagons, etc.,	940 10
Sundry accounts due the company,	1,629 70
Office furniture,	682 29
Cash on hand,	19,071 57
Premium on bonds retired,	2,593 18
Insurance,	1,404 06
Interest,	491 66
Sinking fund investments,	36,477 23
Total assets, as per books of the company,	<u>\$1,211,049 77</u>

LIABILITIES.

Capital stock,	\$650,000 00
Bonds issued,	137,000 00
Notes payable,	30,000 00
Unpaid bills,	66,207 74
Deposits,	1,840 00
Premium on capital stock,	22,831 50
Reserved funds,	23,695 87
Bond sinking funds,	95,545 39
Amounts due from the company, not included above,	10,840 98
Total liabilities, as per books of the company,	<u>\$1,037,961 48</u>
Profit and loss balance,	173,088 29
	<u>\$1,211,049 77</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$71,021 86	
For distribution,	45,066 64	
management,	24,144 60	
taxes and incidentals,	28,552 81	
	<hr/>	
Income from sale of light and power,	\$168,785 91	\$268,422 26
other sources,		346 18
Balance to profit and loss,	99,982 53	
	<hr/>	<hr/>
	\$268,768 44	\$268,768 44

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$144,100 23
Balance of manufacturing account,		99,982 53
Interest paid,	\$8,569 49	
Dividends declared,	52,000 00	
Sinking funds,	10,424 98	
Balance June 30, 1906,	173,088 29	
	<hr/>	<hr/>
	\$244,082 76	\$244,082 76

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,214,792 31
Machinery and manufacturing appliances,	110,515 41
Street mains and meters,	143,418 14
Due for gas,	39,550 48
Gas coal on hand,	46,524 77
Coke on hand,	13,419 95
Tar on hand,	3,111 88
Enrichers on hand,	11,457 81
Purifying materials on hand,	11,913 81
Other materials on hand,	40,214 00
Stoves on hand,	4,265 62
Ammonia on hand,	176 19
Sundry accounts due the company,	9,711 20
Cash on hand,	6,001 98
Insurance,	1,805 18
Investments,	85,738 25
Total assets, as per books of the company,	<hr/> \$1,742,616 98

LIABILITIES.

Capital stock,	\$1,000,000 00
Notes payable,	35,000 00
Unpaid bills,	15,948 68
Deposits,	2,803 63
Interest accrued but not due,	487 57
Premium on capital stock,	417,157 91
Amounts due from the company, not included above,	1,568 09
Total liabilities, as per books of the company,	<hr/> \$1,472,965 88
Profit and loss balance,	269,651 10
	<hr/>
	\$1,742,616 98

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$265,639 69	
For distribution,	57,746 11	
management,	17,270 63	
taxes and incidentals,	47,852 77	
	<hr/>	
Income from sale of gas,		\$470,624 29
residuals,		100,996 45
Balance to profit and loss,	183,111 54	
	<hr/>	
	\$571,620 74	\$571,620 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$226,299 77
Balance of manufacturing account,		183,111 54
Interest received,		70 86
Rents,		5,062 26
Other items of income,		2,274 72
Interest paid,	\$2,676 85	
Dividends declared,	100,000 00	
Depreciation,	27,916 62	
Other items,	16,574 58	
Balance June 30, 1906,	269,651 10	
	<hr/>	
	\$416,819 15	\$416,819 15

LYNN GAS AND ELECTRIC COMPANY.

Ass ts.

Real estate (gas),	\$350,426 73
Machinery and manufacturing appliances (gas),	431,092 70
Street mains (gas),	231,615 74
Meters (gas),	46,612 84
Due for gas,	31,169 48
Gas coal on hand,	14,116 70
Coke on hand,	210 00
Tar on hand,	2,500 00
Enrichers on hand,	2,013 00
Purifying materials on hand,	847 98
Ammonia on hand,	281 25
Stoves on hand,	5,745 00
Gas fixtures on hand,	6,211 70
Real estate (electric),	124,124 05
Steam plant (electric),	144,195 72
Electric plant,	163,831 98
Electric lines,	291,268 50
Transformers,	16,355 40
Meters (electric),	30,772 03
Arc lamps,	5,500 00
Due for electric light and power,	28,861 84
Fuel on hand (electric),	7,857 13
Carbons on hand,	1,458 00
Oil and waste on hand,	48 16
Incandescent lamps on hand,	721 69
Globes on hand,	387 68
Electric fixtures on hand,	304 10

Sundry accounts due the company,	\$11,093 43
Cash on hand,	49,315 30
Office building,	74,862 14
Total assets, as per books of the company,	\$2,073,800 27

LIABILITIES.

Capital stock,	\$805,000 00
Unpaid bills,	54,057 31
Deposits,	5,227 39
Premium on new stock,	230,000 00
Depreciation fund,	24,252 05

Total liabilities, as per books of the company,	\$1,118,536 75
Profit and loss balance,	955,263 52
	\$2,073,800 27

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas) :		
At works,	\$147,094 54	
For distribution,	65,033 25	
management,	9,805 75	
taxes and incidentals,	14,994 17	
	\$236,927 71	
Operating expenses (electric) :		
At station,	\$85,870 55	
For distribution,	58,158 07	
management,	11,983 67	
taxes and incidentals,	17,063 16	
	173,075 45	
Income from sale of gas,		\$364,663 23
residuals,		34,428 90
sale of electric light and power,		288,871 16
Balance to profit and loss:		
Gas,	162,164 42	
Electric,	115,795 71	
	\$687,963 29	\$687,963 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$909,043 30
Balance of gas manufacturing account,		162,164 42
Balance of electric manufacturing account,		115,795 71
Interest received,		4,283 64
Rents,		2,599 32
Jobbing,		112 61
Other items of income,		112 00
Interest paid,	\$97 48	
Dividends declared,	235,750 00	
Other items,	3,000 00	
Balance June 30, 1906,	955,263 52	
	\$1,194,111 00	\$1,194,111 00

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$157,342 77
Steam plant,	154,410 22
Electric plant,	99,517 62
Electric lines,	247,582 95

Transformers,	\$40,722 90
Meters,	46,266 03
Arc lamps,	14,853 78
Due for light and power,	17,761 61
Fuel on hand,	2,490 11
Carbons on hand,	292 46
Incandescent lamps on hand,	4,979 34
Globes on hand,	350 33
Other materials on hand,	9,065 83
Motors on hand,	3,301 30
Fixtures on hand,	1,419 13
Horses, wagons, etc.,	5,709 24
Sundry accounts due the company,	16,363 61
Office furniture,	4,624 87
Cash on hand,	13,601 54
Reserved fund,	33,896 11
Total assets, as per books of the company,	<u>\$874,551 75</u>

LIABILITIES.

Capital stock,	\$425,000 00
Bonds issued,	100,000 00
Notes payable,	190,000 00
Unpaid bills,	10,362 84
Deposits,	4,853 71
Interest accrued but not due,	2,520 83
Premium on capital stock,	99,500 00
Total liabilities, as per books of the company,	<u>\$832,237 38</u>
Profit and loss balance,	42,314 37
	<u>\$874,551 75</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$45,342 30		
For distribution, 45,035 80		
management, 28,911 44		
taxes and incidentals, 16,307 04		
	<u>\$135,596 58</u>	
Income from sale of light and power,		\$210,290 38
other sources,		2,730 39
Balance to profit and loss,	77,424 19	
	<u>\$213,020 77</u>	<u>\$213,020 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$37,088 93
Balance of manufacturing account,		77,424 19
Interest received,		303 02
Rents,		1,313 75
Jobbing,		841 41
Interest paid, \$14,406 93		
Dividends declared, 38,250 00		
Depreciation, 22,000 00		
Balance June 30, 1906, 42,314 37		
	<u>\$116,971 30</u>	<u>\$116,971 30</u>

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$206,153 25
Machinery and manufacturing appliances,	111,736 53
Street mains,	414,538 13
Meters,	42,570 07
Due for gas,	17,246 03
Gas coal on hand,	14,905 44
Coke on hand,	235 55
Tar on hand,	660 71
Enrichers on hand,	769 45
Other materials on hand,	4,855 74
Stoves on hand,	5,034 53
Fixtures on hand,	928 84
Tools on hand,	2,746 81
Horses, wagons, etc.,	5,384 26
Sundry accounts due the company,	7,692 14
Office furniture,	4,447 57
Cash on hand,	24,186 90
Works improvement,	74,231 47
Investments,	2,900 00

Total assets, as per books of the company, \$941,223 42

LIABILITIES.

Capital stock,	\$607,500 00
Notes payable,	180,000 00
Unpaid bills,	40,804 67
Deposits,	10,365 00
Unpaid dividends,	127 50
Interest accrued but not due,	550 00
Premium on new stock,	61,413 62
Amounts due from the company, not included above,	896 26

Total liabilities, as per books of the company, \$901,657 05
Profit and loss balance, 39,566 37

\$941,223 42

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$110,856 93	
For distribution,	37,601 35	
management,	28,883 28	
taxes and incidentals,	17,537 51	
	\$194,879 07	
Income from sale of gas,		\$200,918 39
residuals,		11,461 63
Balance to profit and loss,	17,500 95	
	\$212,380 02	\$212,380 02

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$55,375 36
Balance of manufacturing account,		17,500 95
Interest received,		901 62

	DR.	CR.
Rents,		\$334 83
Other items of income,		469 23
Interest paid,	\$5,001 75	
Dividends declared,	18,225 00	
Other items,	11,788 87	
Balance June 30, 1906,	39,566 37	
	<hr/>	<hr/>
	\$74,581 99	\$74,581 99

MANCHESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$14,793 76
Electric plant,	8,090 00
Electric lines,	133,872 67
Transformers,	6,625 85
Meters,	2,682 30
Due for light and power,	3,642 51
Office furniture,	649 07
Cash on hand,	8,677 63
Investments,	321 25
	<hr/>
Total assets, as per books of the company,	\$179,355 04
Profit and loss balance,	15,029 37
	<hr/>

\$194,384 41

LIABILITIES.

Capital stock,	\$116,500 00
Notes payable,	75,000 00
Unpaid bills,	1,855 75
Deposits,	1,028 66
	<hr/>

Total liabilities, as per books of the company, \$194,384 41

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$1,877 49	
For distribution,	933 88	
management,	2,542 85	
taxes and incidentals,	1,031 70	
current bought,	8,592 00	
	<hr/>	
	\$14,977 92	
Income from sale of light and power,		\$11,181 03
Balance to profit and loss,		3,796 89
	<hr/>	<hr/>

\$14,977 92 \$14,977 92

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$8,450 70	
Balance of manufacturing account,	3,796 89	
Interest received,		\$143 22
Interest paid,	2,925 00	
Balance June 30, 1906,		15,029 37
	<hr/>	<hr/>
	\$15,172 59	\$15,172 59

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$4,000 00
Machinery and manufacturing appliances,	12,429 03
Street mains,	19,473 50
Meters,	2,898 42
Due for gas,	1,043 91
Gas coal on hand,	50 00
Coke on hand,	400 00
Tar on hand,	295 00
Purifying materials on hand,	60 00
Stoves on hand,	186 91
Fixtures on hand,	576 77
Horses, wagons, etc.,	110 00
Sundry accounts due the company,	388 84
Office furniture,	50 00
Cash on hand,	62 55
Investments,	669 00
Total assets, as per books of the company,	\$42,693 93

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	7,450 00
Unpaid bills,	5,073 77
Total liabilities, as per books of the company,	\$42,523 77
Profit and loss balance,	170 16

\$42,693 93

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$5,863 25	
For distribution,	2,084 31	
management,	1,296 84	
taxes and incidentals,	219 17	
	\$9,463 57	
Income from sale of gas,		\$9,186 55
residuals,		880 86
other sources,		57 50
Balance to profit and loss,	661 34	

\$10,124 91

\$10,124 91

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$439 87
Balance of manufacturing account,		661 34
Interest received,		5 00
Jobbing,		86 21
Interest paid,	\$1,022 26	
Balance June 30, 1906,	170 16	
	\$1,192 42	\$1,192 42

MARION GAS COMPANY.

ASSETS.

Real estate,	\$3,100 00
Machinery and manufacturing appliances,	2,871 00
Street mains,	11,145 99
Meters,	352 51
Due for gas,	350 25
Other materials on hand,	312 33
Fixtures on hand,	96 65
Sundry accounts due the company,	60 86
Cash on hand,	201 97
Total assets, as per books of the company,	<u>\$18,491 56</u>

LIABILITIES.

Capital stock,	\$14,000 00
Notes payable,	2,500 00
Interest accrued but not due,	37 50
Total liabilities, as per books of the company,	<u>\$16,537 50</u>
Profit and loss balance,	1,954 06
	<u>\$18,491 56</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, \$2,049 48		
For distribution, 220 82		
management, 176 58		
taxes and incidentals, 98 11		
	<u>\$2,544 99</u>	
Income from sale of gas,		\$3,522 12
Balance to profit and loss,	977 13	
	<u>\$3,522 12</u>	<u>\$3,522 12</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$1,041 29
Balance of manufacturing account,		977 13
Jobbing,		90 64
Interest paid, \$155 00		
Balance June 30, 1906, 1,954 06		
	<u>\$2,109 06</u>	<u>\$2,109 06</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$25,727 06
Steam plant,	28,287 09
Electric plant,	40,903 64
Electric lines,	49,031 91
Transformers,	10,371 08
Meters,	7,698 74
Arc lamps,	10,075 65
Due for light and power,	4,145 09
Fuel on hand,	1,504 37

Carbons on hand,	\$47 38
Oil and waste on hand,	37 29
Incandescent lamps on hand,	487 99
Other materials on hand,	3,029 78
Horses, wagons, etc.,	933 48
Sundry accounts due the company,	387 77
Cash on hand,	592 74
Investments,	31,850 00

Total assets, as per books of the company, \$215,111 06

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	75,000 00
Notes payable,	60,975 00
Unpaid bills,	13,484 57
Deposits,	69 77
Interest accrued but not due,	582 28

Total liabilities, as per books of the company, \$180,111 62

Profit and loss balance, 34,999 44

\$215,111 06

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$15,131 51		
For distribution, 8,457 17		
management, 2,110 57		
taxes and incidentals, 3,613 06		
	\$29,312 31	
Income from sale of light and power,		\$37,100 43
Balance to profit and loss,	7,788 12	
	\$37,100 43	\$37,100 43

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$32,654 03
Balance of manufacturing account,		7,788 12
Interest paid, \$5,354 88		
Other items, 87 83		
Balance June 30, 1906, 34,999 44		
	\$40,442 15	\$40,442 15

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Real estate,	\$29,878 27
Machinery and manufacturing appliances,	69,971 34
Street mains,	101,720 24
Meters,	13,506 73
Due for gas,	3,640 02
Gas coal on hand,	3,961 91
Coke on hand,	661 37
Tar on hand,	1,688 62
Enrichers on hand,	75 00
Other materials on hand,	15 00
Stoves on hand,	4,222 98
Fixtures on hand,	3,823 97
Horses, wagons, etc.,	380 00

Sundry accounts due the company,	\$4,929 43
Office furniture,	1,346 60
Cash on hand,	5,442 42

Total assets, as per books of the company, \$245,263 90

LIABILITIES.

Capital stock,	\$130,000 00
Bonds issued,	50,000 00
Notes payable,	18,500 00
Unpaid bills,	10,031 16
Deposits,	100 00

Total liabilities, as per books of the company, \$208,631 16

Profit and loss balance, 36,632 74

\$245,263 90

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, \$18,640 76		
For distribution, 1,997 89		
management, 4,314 33		
taxes and incidentals, 3,146 04		
	\$28,099 02	
Income from sale of gas,		\$38,427 49
residuals,		3,022 12
other sources,		177 00
Balance to profit and loss,	13,527 59	
	41,626 61	\$41,626 61

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$37,021 84
Balance of manufacturing account,		13,527 59
Jobbing,		1 78
Interest paid, \$2,959 17		
Dividends declared, 7,800 00		
Other items, 3,159 30		
Balance June 30, 1906, 36,632 74		
	\$50,551 21	\$50,551 21

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Profit and loss balance, \$60,000 00

LIABILITIES.

Capital stock, \$60,000 00

MANUFACTURING ACCOUNT.

(To Dec. 31, 1905.)

Operating expenses:	DR.	CR.
At station,	\$4,879 62	
For distribution,	3,453 73	
management,	1,108 93	
taxes and incidentals,	1,489 93	
	<hr/>	
Income from sale of light and power,	\$10,932 21	\$11,234 17
Balance to profit and loss,	301 96	
	<hr/>	<hr/>
	\$11,234 17	\$11,234 17

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$29,421 13	
Balance of manufacturing account,		\$301 96
Accrued interest cancelled,		9,406 06
Rents,		72 00
Notes payable cancelled,		56,951 92
Interest paid,	5,149 13	
Depreciation,	80,959 35	
Liquidation account,	9,655 87	
Other items,	1,546 46	
Balance June 30, 1906,		60,000 00
	<hr/>	<hr/>
	\$126,731 94	\$126,731 94

MEDWAY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Cash on hand,	\$230 71
Total assets, as per books of the company,	\$230 71
Profit and loss balance,	11,769 29
	<hr/>
	\$12,000 00

LIABILITIES.

Capital stock,	\$12,000 00
--------------------------	-------------

MANUFACTURING ACCOUNT.

(To Dec. 20, 1905.)

Operating expenses:	DR.	CR.
For distribution,	\$222 28	
management,	250 27	
taxes and incidentals,	108 13	
current bought,	436 27	
	<hr/>	
Income from sale of light and power,	\$1,016 95	\$529 61
Balance to profit and loss,		487 34
	<hr/>	<hr/>
	\$1,016 95	\$1,016 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$8,013 10	
Balance of manufacturing account,	487 34	
Accounts payable cancelled,		\$139 05
Other items of income,		50

	Dr.	Cr.
Interest paid,	\$0 05	
Dividends declared,	2,286 08	
Depreciation,	92 20	
Liquidation account,	811 34	
Other items,	218 73	
Balance June 30, 1906,		\$11,769 29
	<u>\$11,908 84</u>	<u>\$11,908 84</u>

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant,	\$12,196 58
Electric lines,	43,908 24
Transformers,	4,541 83
Meters,	4,645 90
Arc lamps,	2,000 00
Due for light and power,	2,304 41
Carbons on hand,	69 30
Incandescent lamps on hand,	126 86
Globes on hand,	52 34
Sundry accounts due the company,	84 32
Office furniture,	49 35
Cash on hand,	1,083 41
Notes receivable,	291 80
Insurance,	288 48
Investments,	12,316 98
Total assets, as per books of the company,	<u>\$83,959 80</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	24,000 00
Deposits,	10 00
Interest accrued but not due,	129 50
Reserved fund,	2,649 15
Amounts due from the company, not included above,	12,806 19
Total liabilities, as per books of the company,	<u>\$79,594 84</u>
Profit and loss balance,	4,364 96
	<u>\$83,959 80</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$626 67	
For distribution,	1,573 32	
management,	3,436 20	
taxes and incidentals,	1,078 49	
current bought,	7,957 46	
	<u>\$14,672 14</u>	
Income from sale of light and power,		\$22,911 83
Balance to profit and loss,	8,239 69	
	<u>\$22,911 83</u>	<u>\$22,911 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$2,748 34
Balance of manufacturing account,		8,239 69
Interest received,		30 67
Rents,		1,288 82
Interest paid,	\$1,789 69	
Dividends declared,	2,400 00	
Depreciation,	3,000 00	
Other items,	752 87	
Balance June 30, 1906,	4,364 96	
	<hr/>	<hr/>
	\$12,307 52	\$12,307 52

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	68,189 23
Street mains,	28,259 22
Meters,	3,596 25
Due for gas,	5,641 86
Gas coal on hand,	2,118 50
Coke on hand,	700 00
Tar on hand,	1,395 00
Enrichers on hand,	110 55
Purifying materials on hand,	67 00
Other materials on hand,	347 79
Stoves on hand,	387 72
Gas fixtures on hand,	28 86
Sundry accounts due the company,	162 00
Office furniture,	50 00
Cash on hand,	1,837 70
Total assets, as per books of the company,	<hr/> \$116,341 68

LIABILITIES.

Capital stock,	\$72,300 00
Notes payable,	5,000 00
Unpaid bills,	880 36
Unpaid dividends,	3,615 00
Depreciation fund,	25,800 00
Total liabilities, as per books of the company,	<hr/> \$107,595 36
Profit and loss balance,	8,746 32
	<hr/> \$116,341 68

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works,	\$14,874 18	
For distribution,	871 23	
management,	284 30	
taxes and incidentals,	1,878 07	
	<hr/>	
Income from sale of gas,		\$23,144 81
residuals,		2,517 86
other sources,		29 44
Balance to profit and loss,	7,784 33	
	<hr/>	<hr/>
	\$25,692 11	\$25,692 11

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$6,934 41
Balance of manufacturing account,		7,784 33
Interest paid,	\$374 60	
Dividends declared,	5,422 50	
Other items,	175 32	
Balance June 30, 1906,	8,746 32	
	<hr/> \$14,718 74	<hr/> \$14,718 74

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	9,147 37
Electric plant,	7,382 76
Electric lines,	22,685 29
Transformers,	2,408 36
Meters,	2,001 62
Arc lamps,	2,938 82
Due for light and power,	992 21
Carbons on hand,	14 03
Incandescent lamps on hand,	99 64
Globes on hand,	31 35
Other materials on hand,	389 15
Horses, wagons, etc.,	173 33
Sundry accounts due the company,	51 87
Cash on hand,	168 67
Total assets, as per books of the company,	<hr/> \$53,080 75

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	17,000 00
Unpaid bills,	710 66
Interest accrued but not due,	325 00
Total liabilities, as per books of the company,	<hr/> \$51,035 66
Profit and loss balance,	2,045 09
	<hr/> \$53,080 75

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$59 83	
For distribution,	1,847 24	
management,	459 08	
taxes and incidentals,	349 00	
current bought,	3,797 34	
	<hr/> \$6,512 49	
Income from sale of light and power,		\$8,736 74
other sources,		107 78
Balance to profit and loss,	2,332 03	
	<hr/> \$8,844 52	<hr/> \$8,844 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$1,828 43
Balance of manufacturing account,		2,332 03
Interest paid,	\$1,982 23	
Other items,	133 14	
Balance June 30, 1906,	2,045 09	
	<hr/> \$4,160 46	<hr/> \$4,160 46

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Real estate,	\$8,725 37
Steam plant,	4,208 05
Electric plant,	3,875 00
Electric lines,	7,207 46
Transformers,	1,015 33
Meters,	1,432 57
Arc lamps,	51 25
Due for light and power,	240 89
Fuel on hand,	214 85
Carbons on hand,	1 32
Oil and waste on hand,	16 95
Other materials on hand,	169 85
Office furniture,	32 00
Cash on hand,	919 19
Total assets, as per books of the company,	<hr/> \$28,110 08

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	12,000 00
Unpaid bills,	754 60
Interest accrued but not due,	180 00
Total liabilities, as per books of the company,	<hr/> \$27,934 60
Profit and loss balance,	175 48
	<hr/> \$28,110 08

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$2,592 05	
For distribution,	38 13	
management,	87 78	
taxes and incidentals,	320 01	
	<hr/> \$3,037 97	
Income from sale of light and power,		\$3,867 08
Balance to profit and loss,	829 11	
	<hr/> \$3,867 08	<hr/> \$3,867 08

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$95 57
Balance of manufacturing account,		829 11
Interest paid,	\$720 00	
Other items,	29 20	
Balance June 30, 1906,	175 48	
	<hr/> \$924 68	<hr/> \$924 68

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.		
Water wheel,		\$100 00
Electric plant,		1,069 29
Electric lines,		1,256 33
Meters,		394 71
Due for light and power,		144 20
Incandescent lamps on hand,		13 44
Fixtures on hand,		25 00
Sundry accounts due the company,		20 88
Cash on hand,		166 95
Total assets, as per books of the company,		<u>\$3,190 80</u>
LIABILITIES.		
Capital stock,		\$2,000 00
Notes payable,		120 00
Total liabilities, as per books of the company,		<u>\$2,120 00</u>
Profit and loss balance,		1,070 80
		<u>\$3,190 80</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$426 25		
management,	7 31		
taxes and incidentals,	42 53		
		\$476 09	
Income from sale of light and power,			\$796 89
other sources,			41 20
Balance to profit and loss,		362 00	
		<u>\$838 09</u>	<u>\$838 09</u>
PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1905,			\$1,363 32
Balance of manufacturing account,			362 00
Assessment on stock,			50 00
Depreciation,	\$704 52		
Balance June 30, 1906,	1,070 80		
	<u>\$1,775 32</u>		<u>\$1,775 32</u>

NANTUCKET.

(See CITIZENS GAS, ELECTRIC AND POWER COMPANY.)

NASHUA RIVER PAPER COMPANY.		
(Pepperell.)		
MANUFACTURING ACCOUNT.		
Operating expenses:		
At station,	\$1,595 00	
For distribution,	450 00	
		\$2,045 00
Income from sale of light and power,		\$3,437 34
Balance to profit and loss,	1,392 34	
	<u>\$3,437 34</u>	<u>\$3,437 34</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$28,331 23
Machinery and manufacturing appliances,	7,833 02
Street mains,	29,917 21
Meters,	7,710 66
Due for gas,	3,482 89
Gas coal on hand,	2,181 36
Coke on hand,	300 00
Tar on hand,	232 50
Enrichers on hand,	23 52
Stoves on hand,	164 62
Sundry accounts due the company,	742 67
Office furniture,	171 81
Cash on hand,	986 53
Insurance and taxes,	251 83

Total assets, as per books of the company, \$82,329 85

LIABILITIES.

Capital stock,	\$35,000 00
Notes payable,	21,500 00
Unpaid bills,	3,619 49

Total liabilities, as per books of the company, \$60,119 49
 Profit and loss balance, 22,210 36

\$82,329 85

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$11,910 53	
For distribution,	1,153 56	
management,	2,600 49	
taxes and incidentals,	1,022 19	
	\$16,686 77	
Income from sale of gas,		\$18,122 64
residuals,		1,363 76
Balance to profit and loss,	2,799 63	
	\$19,486 40	\$19,486 40

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$21,317 08
Balance of manufacturing account,		2,799 63
Interest paid,	\$483 46	
Dividends declared,	1,400 00	
Other items,	22 89	
Balance June 30, 1906,	22,210 36	
	\$24,116 71	\$24,116 71

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$255,793 64
Machinery and manufacturing appliances (gas),	143,774 51
Street mains (gas),	228,072 01
Meters (gas),	43,185 73
Due for gas,	17,412 71
Gas coal on hand,	3,636 70
Coke on hand,	2,800 00
Tar on hand,	1,308 00
Enrichers on hand,	808 08
Purifying materials on hand,	1,284 71
Other gas materials on hand,	12,466 57
Stoves on hand,	3,541 33
Gas fixtures on hand,	3,385 27
Real estate (electric),	56,581 03
Steam plant (electric),	40,199 79
Electric plant,	41,961 22
Electric lines,	171,956 36
Transformers,	2,439 68
Meters (electric),	16,525 43
Arc lamps,	5,533 36
Due for electric light and power,	10,039 41
Fuel on hand (electric),	656 98
Carbons on hand,	289 71
Oil and waste on hand,	118 16
Incandescent lamps on hand,	2,906 69
Globes on hand,	56 20
Other electric materials on hand,	13,507 34
Motors on hand,	6,045 73
Horses, wagons, etc.,	2,090 00
Sundry accounts due the company,	17,526 47
Office furniture,	2,031 70
Cash on hand,	3,677 61
Notes receivable,	325 47
Investments,	60,945 10
Total assets, as per books of the company,	\$1,172,882 70

LIABILITIES.

Capital stock,	\$845,000 00
Notes payable,	14,000 00
Unpaid bills,	11,732 86
Deposits,	11,959 81
Unpaid dividends,	21,289 50
Interest accrued but not due,	213 89
Reserved funds,	47,500 00
Depreciation fund,	40,643 24
Amounts due from the company, not included above,	16,200 00
Total liabilities, as per books of the company,	\$1,008,539 30
Profit and loss balance,	164,343 40
	<u>\$1,172,882 70</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :		Dr.	Cr.
At works,	\$91,126 40		
For distribution,	41,413 70		
management,	14,132 15		
taxes and incidentals,	22,517 81		
		\$169,190 06	
Operating expenses (electric) :			
At station,	\$33,318 01		
For distribution,	13,320 43		
management,	6,885 55		
taxes and incidentals,	12,020 94		
		65,544 93	
Income from sale of gas,			\$212,778 36
residuals,			27,202 11
other sources (gas),			14,386 74
sale of electric light and power,			132,524 06
other sources (electric),			1,093 94
Balance to profit and loss:			
Gas,		85,177 15	
Electric,		68,073 07	
		\$387,985 21	\$387,985 21

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$164,572 30
Balance of gas manufacturing account,		85,177 15
Balance of electric manufacturing account,		68,073 07
Interest received,		648 90
Rents,		653 70
Jobbing,		5,603 58
Other items of income,		180 74
Interest paid,	\$2,044 12	
Dividends declared,	84,500 00	
Depreciation fund,	10,000 00	
Reserve funds,	52,500 00	
Other items,	11,521 92	
Balance June 30, 1906,	164,343 40	
	\$324,909 44	\$324,909 44

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$3,132 43
Machinery and manufacturing appliances (gas),	76,552 81
Street mains (gas),	25,423 99
Meters (gas),	6,238 63
Due for gas,	5,445 57
Gas coal on hand,	7,073 12
Coke on hand,	430 00
Tar on hand,	1,001 50
Enrichers on hand,	93 00
Purifying materials on hand,	85 00
Other gas materials on hand,	480 20
Stoves on hand,	154 40
Real estate (electric),	35,111 38
Steam plant (electric),	46,196 04

Electric plant,	\$26,273 41
Electric lines,	21,870 74
Transformers,	4,537 24
Meters (electric),	3,824 47
Arc lamps,	11,216 83
Due for electric light and power,	2,995 94
Fuel on hand (electric),	36 90
Carbons on hand,	45 00
Oil and waste on hand,	70 53
Incandescent lamps on hand,	21 54
Globes on hand,	3 20
Other electric materials on hand,	195 00
Electric fixtures on hand,	50 00
Horses, wagons, etc.,	430 00
Sundry accounts due the company,	1,420 46
Office furniture,	1,248 43
Cash on hand,	6,155 36
Notes receivable,	6,194 52
Works improvement,	18,782 80

Total assets, as per books of the company, \$312,790 44

LIABILITIES.

Capital stock,	\$285,000 00
Deposits,	425 00

Total liabilities, as per books of the company, \$285,425 00

Profit and loss balance, 27,365 44

\$312,790 44

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$22,532 67	
For distribution,	3,417 64	
management,	3,720 41	
taxes and incidentals,	2,421 01	
	\$32,091 73	
Operating expenses (electric) :		
At station,	\$11,139 78	
For distribution,	2,837 01	
management,	2,757 36	
taxes and incidentals,	2,873 93	
	19,608 08	
Income from sale of gas,		\$36,132 12
residuals,		4,223 42
sale of electric light and power,		29,831 59
other sources (electric),		1,168 00
Balance to profit and loss:		
Gas,	8,263 81	
Electric,	11,391 51	
	\$71,355 13	\$71,355 13

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$20,536 36
Balance of gas manufacturing account,		8,263 81
Balance of electric manufacturing account,		11,391 51
Interest received,		206 39

	DR.	CR.
Rents,		\$147 86
Other items of income,		55 00
Interest paid,	\$1,471 43	
Dividends declared,	10,625 00	
Other items,	1,139 06	
Balance June 30, 1906,	27,365 44	
	<hr/> \$40,600 93	<hr/> \$40,600 93

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$100,117 57
Machinery and manufacturing appliances (gas),	96,141 84
Street mains (gas),	248,083 91
Meters (gas),	32,567 43
Due for gas,	14,152 45
Gas coal on hand,	2,260 65
Tar on hand,	400 00
Enrichers on hand,	383 93
Other gas materials on hand,	21,815 53
Stoves on hand,	1,225 41
Real estate (electric),	37,106 57
Steam plant (electric),	48,219 71
Electric plant,	76,363 50
Electric lines,	128,689 08
Transformers,	19,080 78
Meters (electric),	28,461 02
Arc lamps,	4,331 02
Due for electric light and power,	9,535 03
Fuel on hand (electric),	298 54
Carbons on hand,	59 57
Oil and waste on hand,	40 05
Incandescent lamps on hand,	2,903 30
Globes on hand,	17 10
Other electric materials on hand,	1,072 75
Motors on hand,	1,505 63
Horses, wagons, etc.,	8,592 87
Sundry accounts due the company,	6,290 98
Office furniture,	1,525 72
Cash on hand,	12,558 21
Investments,	12,132 77
Total assets, as per books of the company,	<hr/> \$915,932 92

LIABILITIES.

Capital stock,	\$300,000 00
Notes payable,	265,000 00
Unpaid bills,	21,120 44
Deposits,	5,713 43
Unpaid dividends,	88 00
Interest accrued but not due,	1,756 91
Amounts due from the company, not included above,	2,082 39
Total liabilities, as per books of the company,	<hr/> \$595,761 17
Profit and loss balance,	320,171 75
	<hr/> \$915,932 92

MANUFACTURING ACCOUNT.			
		DR.	CR.
Operating expenses (gas) :			
At works,	\$27,549 30		
For distribution,	42,959 74		
management,	11,917 85		
taxes and incidentals,	9,243 16		
gas bought,	53,227 56		
		\$144,897 61	
Operating expenses (electric) :			
At station,	\$19,228 89		
For distribution,	67,881 47		
management,	6,096 85		
taxes and incidentals,	6,020 42		
current bought,	12,929 90		
		112,157 53	
Income from sale of gas,			\$177,387 73
residuals,			2,739 52
other sources (gas),			127 50
sale of electric light and power,			118,203 50
other sources (electric),			9 00
Balance to profit and loss:			
Gas,		35,357 14	
Electric,		6,054 97	
		\$298,467 25	\$298,467 25
PROFIT AND LOSS ACCOUNT.			
		DR.	CR.
Balance June 30, 1905,			\$313,275 61
Balance of gas manufacturing account,			35,357 14
Balance of electric manufacturing account,			6,054 97
Rents,			1,824 00
Other items of income,			7,260 04
Interest paid,	\$14,336 12		
Dividends declared,	24,000 00		
Other items,	5,263 89		
Balance June 30, 1906,	320,171 75		
		\$363,771 76	\$363,771 76

NILES (W. J.), TRUSTEE OF ESTATE OF.

(Boston.)

MANUFACTURING ACCOUNT.			
		DR.	CR.
Operating expenses:			
At station,	\$3,840 81		
For distribution,	391 31		
taxes and incidentals,	118 81		
		\$4,350 93	
Income from sale of light and power,			\$6,762 59
other sources,			185 80
Balance to profit and loss,		2,597 46	
		\$6,948 39	\$6,948 39

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.	
Real estate (gas),	\$38,000 00
Machinery and manufacturing appliances (gas),	84,000 00
Street mains (gas),	75,000 00

Meters (gas),	\$15,263 00
Due for gas,	7,662 86
Gas coal on hand,	4,385 81
Tar on hand,	765 40
Purifying materials on hand,	900 00
Other gas materials on hand,	1,979 17
Stoves and gas fixtures on hand,	1,124 16
Real estate (electric),	15,000 00
Steam plant (electric),	60,000 00
Electric plant,	46,000 00
Electric lines,	33,000 00
Transformers,	14,433 00
Meters (electric),	18,380 91
Arc lamps,	9,134 00
Due for electric light and power,	9,761 71
Fuel on hand (electric),	1,440 00
Carbons on hand,	100 00
Incandescent lamps on hand,	9,000 00
Electric fixtures on hand,	117 00
Horses, wagons, etc.,	4,000 00
Sundry accounts due the company,	1,001 88
Office furniture,	1,700 00
Cash on hand,	3,673 64
Total assets, as per books of the company,	<u>\$455,852 54</u>

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	166,000 00
Deposits,	1,070 50
Amounts due from the company, not included above,	<u>463 38</u>

Total liabilities, as per books of the company,	\$267,533 88
Profit and loss balance,	<u>188,318 66</u>

\$455,852 54

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$47,182 55	
For distribution,	7,992 50	
management,	4,840 99	
taxes and incidentals,	<u>-3,255 66</u>	
	\$63,271 70	
Operating expenses (electric) :		
At station,	\$49,399 92	
For distribution,	16,084 50	
management,	5,916 87	
taxes and incidentals,	<u>4,238 45</u>	
	75,639 74	
Income from sale of gas,		\$59,025 03
residuals,		23,094 86
sale of electric light and power,		<u>95,479 09</u>
Balance to profit and loss:		
Gas,	18,848 19	
Electric,	<u>19,839 35</u>	
	\$177,598 98	<u>\$177,598 98</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$175,322 04
Balance of gas manufacturing account,		18,848 19
Balance of electric manufacturing account,		<u>19,839 35</u>

	Dr.	Cr.
Interest received,		\$1 25
Other items of income,		2 46
Interest paid,	\$8,595 49	
Dividends declared,	8,000 00	
Depreciation,	7,411 50	
Other items,	1,687 64	
Balance June 30, 1906,	188,318 66	
	<u>\$214,013 29</u>	<u>\$214,013 29</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$33,000 00
Steam plant,	40,830 34
Electric plant,	32,276 11
Electric lines,	35,393 27
Transformers,	8,517 98
Meters,	9,595 78
Arc lamps,	5,290 70
Due for light and power,	4,732 76
Fuel on hand,	1,134 00
Carbons on hand,	110 00
Oil and waste on hand,	42 90
Incandescent lamps on hand,	515 00
Globes on hand,	35 00
Other materials on hand,	179 00
Motors on hand,	100 00
Fixtures on hand,	508 11
Horses, wagons, etc.,	575 40
Sundry accounts due the company,	560 94
Cash on hand,	11,123 00
Investments,	7,000 00
Total assets, as per books of the company,	<u>\$191,520 29</u>

LIABILITIES.

Capital stock,	\$117,400 00
Notes payable,	1,000 00
Unpaid bills,	378 53
Depreciation fund,	2,500 00
Total liabilities, as per books of the company,	<u>\$121,278 53</u>
Profit and loss balance,	70,241 76
	<u>\$191,520 29</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$17,760 84	
For distribution,	6,723 53	
management,	3,166 45	
taxes and incidentals,	3,226 39	
	<u>\$30,877 21</u>	
Income from sale of light and power,		\$60,072 71
Balance to profit and loss,	29,195 50	
	<u>\$60,072 71</u>	<u>\$60,072 71</u>

PROFIT AND LOSS ACCOUNT.

Dr.

Cr.

Balance June 30, 1905,		\$54,412 35
Balance of manufacturing account,		29,195 50
Rents,		467 12
Jobbing,		506 79
Interest paid,	\$100 00	
Dividends declared,	11,740 00	
Depreciation fund,	2,500 00	
Balance June 30, 1906,	70,241 76	
	<hr/>	<hr/>
	\$84,581 76	\$84,581 76

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$70,855 57
Machinery and manufacturing appliances,	6,000 00
Street mains,	36,800 34
Meters,	9,039 33
Due for gas,	4,860 31
Gas coal on hand,	4,704 75
Coke on hand,	960 00
Tar on hand,	1,200 00
Enrichers on hand,	269 30
Purifying materials on hand,	105 00
Other materials on hand,	7,420 90
Stoves on hand,	1,628 71
Horses, wagons, etc.,	250 00
Sundry accounts due the company,	10,370 75
Cash on hand,	5,451 94
Investments,	1,834 54
Total assets, as per books of the company,	<hr/> \$161,751 44

LIABILITIES.

Capital stock,	\$100,000 00
Notes payable,	15,000 00
Total liabilities, as per books of the company,	<hr/> \$115,000 00
Profit and loss balance,	46,751 44
	<hr/>
	\$161,751 44

MANUFACTURING ACCOUNT.

Dr.

Cr.

Operating expenses:		
At works,	\$31,574 43	
For distribution,	5,528 62	
management,	5,263 49	
taxes and incidentals,	2,594 60	
	<hr/>	
	\$44,961 14	
Income from sale of gas,		\$53,043 80
residuals,		9,928 15
other sources,		1 80
Balance to profit and loss,	18,012 61	
	<hr/>	<hr/>
	\$62,973 75	\$62,973 75

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$35,742 79
Balance of manufacturing account,		18,012 61
Interest received,		176 06
Rents,		217 68
Other items of income,		1,486 25
Interest paid,	\$196 56	
Dividends declared,	8,000 00	
Depreciation,	687 39	
Balance June 30, 1906,	46,751 44	
	<u>\$55,635 39</u>	<u>\$55,635 39</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$28,451 00
Machinery and manufacturing appliances,	4,322 52
Street mains,	17,163 53
Meters,	2,721 95
Due for gas,	2,466 38
Gas coal on hand,	7,205 50
Coke on hand,	245 91
Tar on hand,	268 00
Enrichers on hand,	17 60
Purifying materials on hand,	239 60
Other materials on hand,	387 97
Stoves on hand,	126 50
Fixtures on hand,	36 14
Sundry accounts due the company,	526 37
Office furniture,	177 26
Cash on hand,	17,685 25
Total assets, as per books of the company,	<u>\$82,041 48</u>

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	2,724 00
Total liabilities, as per books of the company,	<u>\$70,824 00</u>
Profit and loss balance,	11,217 48
	<u>\$82,041 48</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$18,594 29	
For distribution,	623 65	
management,	3,010 64	
taxes and incidentals,	1,897 20	
	<u>\$24,125 78</u>	
Income from sale of gas,		\$32,323 87
residuals,		4,087 29
other sources,		127 50
Balance to profit and loss,	12,412 88	
	<u>\$36,538 66</u>	<u>\$36,538 66</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$1,443 61
Balance of manufacturing account,		12,412 88
Interest received,		504 99
Rents,		49 50
Jobbing,		173 96
Other items of income,		10 90
Dividends declared,	\$5,448 00	
Depreciation,	930 36	
Balance June 30, 1906,	11,217 48	
	<hr/>	<hr/>
	\$17,595 84	\$17,595 84

NORTHFIELD ACETYLENE GAS LIGHT COMPANY.

(Estate of J. A. Williams, Owner.)

ASSETS.

Real estate,	\$629 49
Machinery and manufacturing appliances,	1,042 59
Street mains,	1,395 10
Meters,	198 81
Other materials on hand,	25 83
Cash on hand,	16 18
	<hr/>
Total liabilities, as per books of the company,	\$3,308 00

LIABILITIES.

Capital invested,	\$3,265 99
	<hr/>
Total liabilities, as per books of the company,	\$3,265 99
Profit and loss balance,	42 01
	<hr/>
	\$3,308 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$477 58	
For distribution,	107 53	
management,	5 93	
taxes and incidentals,	34 48	
	<hr/>	
	\$625 52	
Income from sale of gas,		\$667 53
Balance to profit and loss,	42 01	
	<hr/>	<hr/>
	\$667 53	\$667 53

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$130 03
Balance of manufacturing account,		42 01
Other items,	\$130 03	
Balance June 30, 1906,	42 01	
	<hr/>	<hr/>
	\$172 04	\$172 04

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$17,946 22
Machinery and manufacturing appliances,	17,431 50
Street mains,	23,718 57
Street light plant,	2,035 04
Meters,	3,039 13
Due for gas,	1,881 82
Gas coal on hand,	2,129 70
Coke on hand,	337 50
Tar on hand,	70 00
Enrichers on hand,	35 40
Purifying materials on hand,	175 00
Other materials on hand,	159 43
Fixtures on hand,	354 04
Sundry accounts due the company,	746 60
Office furniture,	67 20
Cash on hand,	245 74
Total assets, as per books of the company,	<u>\$70,372 89</u>

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	36,058 44
Amounts due from the company, not included above,	3,974 41
Total liabilities, as per books of the company,	<u>\$52,032 85</u>
Profit and loss balance,	<u>18,340 04</u>
	\$70,372 89

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$7,492 04	
For distribution,	3,478 03	
management,	2,158 13	
taxes and incidentals,	984 97	
	<u>\$14,113 17</u>	
Income from sale of gas,		\$18,001 40
residuals,		2,354 71
other sources,		1,626 00
Balance to profit and loss,	7,868 94	
	<u>\$21,982 11</u>	<u>\$21,982 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$19,515 51
Balance of manufacturing account,		7,868 94
Jobbing,		116 51
Interest paid,	\$2,030 88	
Depreciation,	7,130 04	
Balance June 30, 1906,	18,340 04	
	<u>\$27,500 96</u>	<u>\$27,500 96</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$53,987 59
Steam plant,	3,177 22
Electric plant,	4,317 67
Electric lines,	18,279 07
Transformers,	5,180 56
Meters,	4,067 81
Arc lamps,	1,630 90
Due for light and power,	1,011 42
Fuel on hand,	21 00
Carbons on hand,	18 52
Oil and waste on hand,	34 20
Incandescent lamps on hand,	302 80
Globes on hand,	33 00
Other materials on hand,	1,296 41
Fixtures on hand,	825 25
Horses, wagons, etc.,	386 80
Sundry accounts due the company,	360 44
Office furniture,	266 42
Cash on hand,	1,111 29
Total assets, as per books of the company,	<u>\$96,308 37</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	40,000 00
Unpaid bills,	276 58
Interest accrued but not due,	1,000 00
Total liabilities, as per books of the company,	<u>\$86,276 58</u>
Profit and loss balance,	10,031 79
	<u>\$96,308 37</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, \$1,815 18		
For distribution, 2,002 18		
management, 1,966 09		
taxes and incidentals, 913 55		
	\$6,697 00	
Income from sale of light and power,		\$13,595 33
Balance to profit and loss,	6,898 33	
	<u>\$13,595 33</u>	<u>\$13,595 33</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$5,146 98
Balance of manufacturing account,		6,898 33
Rents,		56 00
Jobbing,		459 09
Interest paid, \$2,484 96		
Other items, 43 65		
Balance June 30, 1906, 10,031 79		
	<u>\$12,560 40</u>	<u>\$12,560 40</u>

GAS WORKS OF THE OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At works,	\$11,607 88		
For management,	531 75		
taxes and incidentals,	465 79		
		\$12,605 42	
Income from sale of gas,			\$9,939 11
residuals,			1,542 00
Balance to profit and loss,			1,124 31
		<u>\$12,605 42</u>	<u>\$12,605 42</u>

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Street mains,	\$5,000 00
Meters,	2,494 50
Due for gas,	1,243 59
Stoves on hand,	510 50
Fixtures on hand,	100 00
Sundry accounts due the company,	55 66
Office furniture,	100 00
Cash on hand,	145 70
Total assets, as per books of the company,	<u>\$9,649 95</u>
Profit and loss balance,	2,475 83
	<u>\$12,125 78</u>

LIABILITIES.

Capital stock,	\$10,000 00
Unpaid bills,	2,125 78
Total liabilities, as per books of the company,	<u>\$12,125 78</u>

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At works,	\$329 65		
For distribution,	505 15		
management,	567 47		
taxes and incidentals,	84 26		
gas bought,	6,363 27		
		\$7,849 80	
Income from sale of gas,			\$7,500 18
Balance to profit and loss,			349 62
		<u>\$7,849 80</u>	<u>\$7,849 80</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$2,209 09	
Balance of manufacturing account,	349 62	
Other items of income,		\$82 88
Balance June 30, 1906,		2,475 83
	<u>\$2,558 71</u>	<u>\$2,558 71</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$57,852 81
Machinery and manufacturing appliances,	91,058 03
Street mains,	112,157 37
Meters,	21,993 66
Due for gas,	8,829 91
Gas coal on hand,	5,913 75
Coke on hand,	1,511 90
Tar on hand,	595 01
Enrichers on hand,	928 88
Purifying materials on hand,	218 42
Other materials on hand,	11,253 29
Stoves on hand,	1,865 46
Fixtures on hand,	2,282 42
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	4,500 65
Cash on hand,	330 44
Investments,	2,450 00
Total assets, as per books of the company,	\$324,242 00

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	59,000 00
Deposits,	242 00
Total liabilities, as per books of the company,	\$309,242 00
Profit and loss balance,	15,000 00
	\$324,242 00

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$39,414 67	
For distribution,	6,677 79	
management,	9,935 69	
taxes and incidentals,	6,011 69	
	\$62,039 84	
Income from sale of gas,		\$82,158 71
residuals,		7,307 72
Balance to profit and loss,	27,426 59	
	\$89,466 43	\$89,466 43

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$12,000 00
Balance of manufacturing account,		27,426 59
Rents,		640 00
Premium on capital stock,		9,000 00
Other items of income,		109 45
Interest paid,	\$4,552 14	
Dividends declared,	15,000 00	
Depreciation,	12,787 77	
Other items,	1,836 13	
Balance June 30, 1906,	15,000 00	
	\$49,176 04	\$49,176 04

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$71,773 05
Power plant,	11,219 08
Steam plant,	49,676 08
Electric plant,	38,000 00
Electric lines,	70,809 18
Transformers,	19,112 88
Meters,	21,674 64
Arc lamps,	11,000 00
Steam heating plant,	32,183 73
Due for light and power,	11,221 10
Fuel on hand,	956 16
Oil and waste on hand,	158 49
Incandescent lamps on hand,	6,980 34
Other materials on hand,	8,292 53
Motors on hand,	6,000 00
Fixtures on hand,	506 71
Electric wagon, etc.,	300 00
Sundry accounts due the company,	3,023 18
Cash on hand,	2,543 60
Insurance,	1,262 07
Total assets, as per books of the company,	<u>\$366,692 82</u>

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	100,000 00
Notes payable,	90,219 81
Unpaid bills,	8,599 05
Deposits,	275 00
Interest accrued but not due,	856 35
Reserved funds,	10,742 61
Total liabilities, as per books of the company,	<u>\$360,692 82</u>
Profit and loss balance,	6,000 00
	<u>\$366,692 82</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$55,909 42	
For distribution,	23,384 36	
management,	10,077 00	
taxes and incidentals,	12,465 46	
current bought,	1,512 06	
	<u>\$103,348 30</u>	
Income from sale of light and power,		\$128,107 63
other sources,		12,569 39
Balance to profit and loss,	37,328 72	
	<u>\$140,677 02</u>	<u>\$140,677 02</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$20,813 67
Balance of manufacturing account,		37,328 72
Jobbing,		1,848 77
Other items of income,		22 56
Interest paid,	\$8,242 04	
Dividends declared,	12,000 00	
Depreciation,	30,509 47	
Reserve fund,	3,147 32	
Other items,	114 89	
Balance June 30, 1906,	6,000 00	
	<u>\$60,013 72</u>	<u>\$60,013 72</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$16,083 89
Steam plant,	46,509 91
Electric plant,	50,428 67
Electric lines,	39,942 63
Transformers,	3,256 79
Meters,	6,254 86
Arc lamps,	3,105 32
Due for light and power,	3,848 92
Fuel on hand,	1,290 00
Carbons on hand,	48 00
Oil and waste on hand,	10 40
Incandescent lamps on hand,	116 20
Globes on hand,	36 00
Other materials on hand,	2,243 30
Sundry accounts due the company,	760 49
Cash on hand,	66 89
Total assets, as per books of the company,	<u>\$174,002 27</u>

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	60,000 00
Notes payable,	9,649 99
Unpaid bills,	5,839 17
Interest accrued but not due,	1,500 00
Total liabilities, as per books of the company,	<u>\$166,989 16</u>
Profit and loss balance,	7,013 11
	<u>\$174,002 27</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$12,418 67	
For distribution,	2,969 04	
management,	4,178 63	
taxes and incidentals,	1,775 67	
current bought,	21 63	
	<u>\$21,363 64</u>	
Income from sale of light and power,		\$30,700 93
Balance to profit and loss,	9,337 29	
	<u>\$30,700 93</u>	<u>\$30,700 93</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$10,535 77
Balance of manufacturing account,		9,337 29
Rents,		240 00
Jobbing,		137 67
Other items of income,		41 03
Interest paid,	\$3,833 32	
Depreciation,	8,000 00	
Other items,	1,445 33	
Balance June 30, 1906,	7,013 11	
	<hr/> \$20,291 76	<hr/> \$20,291 76

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	4,194 92
Gas coal on hand,	852 44
Coke on hand,	16 00
Tar on hand,	30 00
Stoves on hand,	128 42
Fixtures on hand,	97 28
Sundry accounts due the company,	525 31
Cash on hand,	1,996 57
Total assets, as per books of the company,	<hr/> \$47,840 94

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	1,500 00
Unpaid bills,	369 04
Unpaid dividends,	128 00

Total liabilities, as per books of the company,	\$41,997 04
Profit and loss balance,	5,843 90
	<hr/> \$47,840 94

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$6,973 24	
For distribution,	1,078 99	
management,	1,956 22	
taxes and incidentals,	629 27	
	<hr/> \$10,637 72	
Income from sale of gas,		\$14,371 26
residuals,		1,151 54
Balance to profit and loss,	4,885 08	
	<hr/> \$15,522 80	<hr/> \$15,522 80

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$3,856 97
Balance of manufacturing account,		4,885 08
Interest received,		31 60
Interest paid,	\$90 00	
Dividends declared,	1,600 00	
Depreciation,	1,197 30	
Other items,	42 45	
Balance June 30, 1906,	5,843 90	
	<hr/> \$8,773 65	<hr/> \$8,773 65

PROVINCETOWN.

(See CAPE LIGHT, HEAT AND POWER COMPANY.)

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$44,788 36
Steam plant,	89,426 30
Electric plant,	57,094 45
Electric lines,	103,808 28
Transformers,	17,722 37
Meters,	16,277 71
Arc lamps,	9,695 41
Due for light and power,	8,467 67
Fuel on hand,	2,769 23
Carbons on hand,	145 50
Oil and waste on hand,	44 28
Incandescent lamps on hand,	728 01
Globes on hand,	38 40
Other materials on hand,	2,882 90
Motors on hand,	85 00
Fixtures on hand,	1,368 13
Horses, wagons, etc.,	2,310 64
Sundry accounts due the company,	1,725 38
Office furniture,	443 83
Cash on hand,	3,348 74
Interest prepaid and taxes,	581 33
Insurance,	822 76
Investments,	12,831 38

Total assets, as per books of the company, \$377,406 06

LIABILITIES.

Capital stock,	\$149,800 00
Bonds issued,	100,000 00
Notes payable,	90,700 00
Unpaid bills,	11,673 48
Deposits,	1,745 00
Reserved fund,	712 81
Amounts due from the company, not included above,	1,412 66

Total liabilities, as per books of the company,	\$356,043 95
Profit and loss balance,	21,362 11

\$377,406 06

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$16,716 27		
For distribution, 16,489 06		
management, 7,975 37		
taxes and incidentals, 5,987 18		
	\$47,167 88	
Income from sale of light and power,		\$79,855 35
Balance to profit and loss,	32,687 47	
	<hr/> \$79,855 35	<hr/> \$79,855 35

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$13,245 36
Balance of manufacturing account,		32,687 47
Rents,		246 41
Other items of income,		9 54
Interest paid, \$9,602 90		
Dividends declared, 10,494 00		
Depreciation, 4,237 63		
Other items, 492 14		
Balance June 30, 1906, 21,362 11		
	<hr/> \$46,188 78	<hr/> \$46,188 78

RANDOLPH AND HOLBROOK ELECTRIC LIGHT COMPANY.

(Estate of Chas. Doughty.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$8,567 51		
For distribution, 1,231 06		
management, 1,128 34		
taxes and incidentals, 1,285 11		
	\$12,212 02	
Income from sale of light and power,		\$14,554 94
other sources,		1,585 45
Balance to profit and loss,	3,928 37	
	<hr/> \$16,140 39	<hr/> \$16,140 39

RAWSON LIGHT AND POWER COMPANY.

(Leicester.)

ASSETS.

Electric plant,	\$2,500 00
Electric lines,	10,327 08
Transformers,	2,619 47
Meters,	2,573 01
Due for light and power,	160 11
Incandescent lamps on hand,	456 16
Other materials on hand,	918 18
Fixtures on hand,	35 92
Sundry accounts due the company,	144 57
Cash on hand,	72 13
Insurance,	107 76
Investments,	6,000 00
Total assets, as per books of the company,	<u>\$25,914 39</u>

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	141 15
Total liabilities, as per books of the company,	<u>\$25,141 15</u>
Profit and loss balance,	773 24
	<u>\$25,914 39</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$2,347 35	
For distribution,	2,281 51	
management,	1,726 83	
taxes and incidentals,	517 03	
	<u>\$6,872 72</u>	
Income from sale of light and power,		\$8,330 76
Balance to profit and loss,	1,458 04	
	<u>\$8,330 76</u>	<u>\$8,330 76</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$303 84	
Balance of manufacturing account,		\$1,458 04
Interest received,		18 84
Other items of income,		61 43
Other items,	461 23	
Balance June 30, 1906,	773 24	
	<u>\$1,538 31</u>	<u>\$1,538 31</u>

REVERSE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

SADLER, THOMAS G.

(South Attleborough.)

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$434 00	
For taxes and incidentals,	16 10	
	\$450 10	
Income from sale of gas,		\$650 00
Balance to profit and loss,	199 90	
	\$650 00	\$650 00

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$64,575 00
Steam plant,	90,700 00
Electric plant,	42,000 00
Electric lines,	100,000 00
Transformers,	10,000 00
Meters,	18,000 00
Arc lamps,	14,000 00
Due for light and power,	13,513 57
Fuel on hand,	16,130 57
Carbons on hand,	285 00
Incandescent lamps on hand,	2,371 64
Globes on hand,	194 75
Other materials on hand,	6,034 61
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	485 13
Cash on hand,	15,050 85
Notes receivable,	212 00
Total assets, as per books of the company,	\$395,053 12

LIABILITIES.

Capital stock,	\$275,000 00
Notes payable,	50,000 00
Unpaid bills,	4,811 65
Deposits,	471 79
Interest accrued but not due,	333 33
Reserved funds,	43,946 00

Total liabilities, as per books of the company,	\$374,562 77
Profit and loss balance,	20,490 35

\$395,053 12

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$41,927 67	
For distribution,	26,480 57	
management,	13,122 14	
taxes and incidentals,	10,693 75	
	\$92,224 13	
Income from sale of light and power,		\$149,193 44
other sources,		372 80
Balance to profit and loss,	57,342 11	
	\$149,566 24	\$149,566 24

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$16,895 62
Balance of manufacturing account,		57,342 11
Interest received,		365 81
Jobbing,		3,342 13
Interest paid,	\$2,000 00	
Dividends declared,	22,000 00	
Depreciation,	32,255 32	
Reserve fund,	1,200 00	
Balance June 30, 1906,	20,490 35	
	<hr/>	<hr/>
	\$77,945 67	\$77,945 67

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$227,474 46
Machinery and manufacturing appliances,	68,852 34
Street mains,	194,144 81
Meters,	33,400 00
Due for gas,	18,709 09
Gas coal on hand,	15,419 03
Coke on hand,	6,500 00
Tar on hand,	5,500 00
Enrichers on hand,	970 00
Purifying materials on hand,	198 00
Other materials on hand,	7,963 95
Stoves on hand,	3,357 94
Fixtures on hand,	1,425 00
Horses, wagons, etc.,	750 00
Sundry accounts due the company,	1,155 76
Office furniture,	2,781 44
Cash on hand,	2,457 52
Investments,	3,463 00
Total assets, as per books of the company,	<hr/> \$594,522 34

LIABILITIES.

Capital stock,	\$349,600 00
Notes payable,	55,000 00
Deposits,	155 00
Amounts due from the company, not included above,	2,531 50
Total liabilities, as per books of the company,	<hr/> \$407,286 50
Profit and loss balance,	187,235 84
	<hr/>
	\$594,522 34

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works,	\$65,733 79	
For distribution,	11,975 97	
management,	9,930 46	
taxes and incidentals,	13,693 28	
	<hr/>	
	\$101,333 50	

	Dr.	Cr.
Income from sale of gas,		\$120,353 20
residuals,		20,128 96
other sources,		1,346 79
Balance to profit and loss,	\$40,495 45	
	<u>\$141,828 95</u>	<u>\$141,828 95</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$176,527 11
Balance of manufacturing account,		40,495 45
Interest paid,	\$1,358 67	
Dividends declared,	27,968 00	
Other items,	460 05	
Balance June 30, 1906,	187,235 84	
	<u>\$217,022 56</u>	<u>\$217,022 56</u>

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, owners.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$2,066 51	
For distribution,	974 02	
management,	50 00	
taxes and incidentals,	153 75	
	<u>\$3,244 28</u>	
Income from sale of light and power,		\$5,088 25
other sources,		15 00
Balance to profit and loss,	1,858 97	
	<u>\$5,103 25</u>	<u>\$5,103 25</u>

SHIRLEY ELECTRIC PLANT.

(See G. M. BALLOU.)

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$7,468 65
Machinery and manufacturing appliances (gas),	11,201 99
Street mains (gas),	7,332 82
Meters (gas),	3,538 85
Due for gas,	843 53
Gas coal on hand,	105 00
Enrichers on hand,	393 75
Other gas materials on hand,	275 92
Stoves on hand,	346 96
Real estate (electric),	8,670 40
Steam plant (electric),	10,812 42
Electric plant,	8,871 56

Electric lines,	\$10,822 01
Transformers,	2,064 51
Meters (electric),	1,974 22
Arc lamps,	2,628 21
Due for electric light and power,	1,169 87
Fuel on hand (electric),	1,262 50
Carbons on hand,	30 00
Oil and waste on hand,	40 50
Incandescent lamps on hand,	78 78
Other electric materials on hand,	756 48
Horses, wagons, etc.,	121 00
Sundry accounts due the company,	271 15
Office furniture,	150 50
Cash on hand,	4,006 47
Total assets, as per books of the company,	<u>\$85,238 05</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	35,000 00
Total liabilities, as per books of the company,	<u>\$85,000 00</u>
Profit and loss balance,	238 05
	<u>\$85,238 05</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
At works,	\$4,621 09	
For distribution,	503 80	
management,	193 16	
taxes and incidentals,	566 57	
	<u>\$5,884 62</u>	
Operating expenses (electric) :		
At station,	\$7,653 29	
For distribution,	1,651 91	
management,	386 33	
taxes and incidentals,	1,102 68	
	<u>10,794 21</u>	
Income from sale of gas,		\$8,846 15
residuals,		3 20
other sources (gas),		126 40
sale of electric light and power,		15,322 78
Balance to profit and loss:		
Gas,	3,091 13	
Electric,	4,528 57	
	<u>\$24,298 53</u>	<u>\$24,298 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$172 55
Balance of gas manufacturing account,		3,091 13
Balance of electric manufacturing account,		4,528 57
Interest paid,	\$1,750 00	
Dividends declared,	2,500 00	
Depreciation,	3,300 00	
Other items,	4 20	
Balance June 30, 1906,	238 05	
	<u>\$7,792 25</u>	<u>\$7,792 25</u>

SOUTH DEERFIELD GAS COMPANY.

(Unincorporated.)

ASSETS.

Real estate,	\$900 00
Machinery and manufacturing appliances,	909 63
Street mains,	2,406 90
Meters,	217 08
Due for gas,	94 07
Other materials on hand,	6 52
Cash on hand,	80 05
Total assets, as per books of the company,	\$4,614 25
Profit and loss balance,	152 28
	<hr/> \$4,766 53

LIABILITIES.

Capital stock,	\$4,400 00
Unpaid bills,	226 53
Amounts due from the company, not included above,	140 00
Total liabilities, as per books of the company,	<hr/> \$4,766 53

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, \$1,158 55		
For distribution, 238 61		
management, 21 96		
taxes and incidentals, 32 15		
	\$1,451 27	
Income from sale of gas,		\$1,072 49
Balance to profit and loss,		378 78
	<hr/> \$1,451 27	<hr/> \$1,451 27

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$226 50
Balance of manufacturing account,	\$378 78	
Balance June 30, 1906,		152 28
	<hr/> \$378 78	<hr/> \$378 78

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Electric lines,	2,263 00
Transformers,	1,135 00
Meters,	263 00
Due for light and power,	808 77
Oil and waste on hand,	8 40
Incandescent lamps on hand,	1,124 40
Other materials on hand,	25 00
Total assets, as per books of the company,	<hr/> \$11,966 57

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	3,604 09
Unpaid bills,	1,362 48
Total liabilities, as per books of the company,	<u>\$11,966 57</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$6,402 21	
For distribution,	828 71	
management,	349 59	
taxes and incidentals,	192 84	
	<u>\$7,773 35</u>	
Income from sale of light and power,		\$7,773 35
	<u>\$7,773 35</u>	<u>\$7,773 35</u>

SOUTH HADLEY GAS COMPANY.

ASSETS.

Real estate,	\$593 03
Machinery and manufacturing appliances,	857 51
Street mains,	3,087 57
Meters,	202 00
Other materials on hand,	88 32
Office furniture,	17 60
Cash on hand,	391 47
Total assets, as per books of the company,	<u>\$5,237 50</u>

LIABILITIES.

Capital stock,	\$5,000 00
Total liabilities, as per books of the company,	<u>\$5,000 00</u>
Profit and loss balance,	237 50
	<u>\$5,237 50</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$1,100 53	
For distribution,	281 42	
management,	9 62	
taxes and incidentals,	104 20	
	<u>\$1,495 77</u>	
Income from sale of gas,		\$1,934 76
Balance to profit and loss,	438 99	
	<u>\$1,934 76</u>	<u>\$1,934 76</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$297 99
Balance of manufacturing account,		438 99
Dividends declared,	\$250 00	
Depreciation,	249 48	
Balance June 30, 1906,	237 50	
	<u>\$736 98</u>	<u>\$736 98</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$24,417 50
Machinery and manufacturing appliances (gas),	86,235 98
Street mains (gas),	40,793 59
Meters (gas),	4,020 16
Due for gas,	1,296 05
Gas coal on hand,	263 23
Enrichers on hand,	308 74
Other gas materials on hand,	81 00
Real estate (electric),	8,027 03
Steam plant (electric),	4,758 24
Electric plant,	8,360 61
Electric lines,	14,874 57
Transformers,	1,198 40
Meters (electric),	368 38
Arc lamps,	3,445 10
Due for electric light and power,	525 30
Fuel on hand (electric),	92 49
Carbons on hand,	37 95
Oil and waste on hand,	30 27
Incandescent lamps on hand,	101 81
Globes on hand,	35 03
Electric fixtures on hand,	111 29
Horses, wagons, etc.,	449 31
Sundry accounts due the company,	3,032 54
Office furniture,	354 07
Cash on hand,	69 85
Insurance,	116 76
Office building,	3,797 58
Total assets, as per books of the company,	\$207,202 83
Profit and loss balance,	4,117 97
	<hr/> \$211,320 80

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	59,500 00
Notes payable,	45,500 00
Unpaid bills,	9 58
Deposits,	40 90
Interest accrued but not due,	1,290 00
Amounts due from the company, not included above,	19,980 32
Total liabilities, as per books of the company,	<hr/> \$211,320 80

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$6,165 96	
For distribution,	881 94	
management,	575 03	
taxes and incidentals,	1,224 98	
	<hr/>	\$8,847 91

	Dr.	Cr.
Operating expenses (electric) :		
At station,	\$2,505 62	
For distribution,	940 46	
management,	307 50	
taxes and incidentals,	244 09	
	<hr/>	
	\$3,997 67	
Income from sale of gas,		\$16,198 26
other sources (gas),		144 22
sale of electric light and power,		6,407 25
Balance to profit and loss:		
Gas,	7,494 57	
Electric,	2,409 58	
	<hr/>	
	\$22,749 73	\$22,749 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$7,049 61	
Balance of gas manufacturing account,		\$7,494 57
Balance of electric manufacturing account,		2,409 58
Rents,		480 00
Jobbing,		21 44
Interest paid,	6,476 15	
Other items,	997 80	
Balance June 30, 1906,		4,117 97
	<hr/>	
	\$14,523 56	\$14,523 56

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$252,092 60
Machinery and manufacturing appliances,	514,484 68
Street mains,	331,557 38
Meters,	110,898 20
Due for gas,	20,590 24
Gas coal on hand,	16,193 58
Coke on hand,	547 50
Tar on hand,	778 43
Enrichers on hand,	1,335 81
Purifying materials on hand,	2,996 90
Other materials on hand,	32 26
Stoves and fixtures on hand,	33,815 11
Horses, wagons, etc,	8,852 95
Sundry accounts due the company,	15,698 65
Office furniture,	2,196 59
Cash on hand,	8,754 19
Notes receivable,	10,000 00
Reserved fund,	40,134 50
Total assets, as per books of the company,	<hr/> \$1,373,959 57

LIABILITIES.

Capital stock,	\$770,900 00
Notes payable,	70,000 00
Unpaid bills,	16,375 77
Deposits,	8,267 78
Premium on capital stock,	270,900 00
Amounts due from the company, not included above,	1,358 19
Total liabilities, as per books of the company,	\$1,137,801 74
Profit and loss balance,	236,157 83
	<u>\$1,373,959 57</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$151,754 04	
For distribution,	19,844 58	
management,	29,825 20	
taxes and incidentals,	25,611 71	
	<u>\$227,035 53</u>	
Income from sale of gas,		\$313,206 78
residuals,		20,973 36
other sources,		656 16
Balance to profit and loss,	107,800 77	
	<u>\$334,836 30</u>	<u>\$334,836 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$276,749 50
Balance of manufacturing account,		107,800 77
Interest received,		1,151 27
Rents,		182 48
Other items of income,		279 14
Interest paid,	\$3,724 36	
Dividends declared,	71,635 00	
Depreciation,	21,112 57	
Reserve fund,	50,000 00	
Other items,	3,533 40	
Balance June 30, 1906,	236,157 83	
	<u>\$386,163 16</u>	<u>\$386,163 16</u>

STEAM AND POWER COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,579 00	
Income from sale of light and power,		\$13,977 00
Balance to profit and loss,	1,398 00	
	<u>\$13,977 00</u>	<u>\$13,977 00</u>

STONEHAM.

(See PEOPLE'S GAS AND ELECTRIC COMPANY.)

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	\$4,136 66
Machinery and manufacturing appliances (gas),	2,645 04
Street mains (gas),	6,005 77
Meters (gas),	1,259 96
Due for gas,	1,393 09
Enrichers on hand,	37 00
Stoves on hand,	110 50
Gas fixtures on hand,	17 80
Real estate (electric),	3,089 19
Steam plant (electric),	8,847 11
Electric plant,	6,163 66
Electric lines,	11,746 26
Transformers,	2,973 95
Meters (electric),	2,919 39
Arc lamps,	2,387 22
Due for electric light and power,	2,502 02
Fuel on hand (electric),	156 50
Carbons on hand,	8 25
Oil and waste on hand,	28 00
Incandescent lamps on hand,	12 90
Globes on hand,	8 00
Other electric materials on hand,	265 15
Electric fixtures on hand,	21 50
Sundry accounts due the company,	857 85
Office furniture,	176 77
Cash on hand,	1,312 13
Notes receivable,	125 00
Insurance,	143 41
Interest,	180 59
Total assets, as per books of the company,	\$59,530 67
LIABILITIES.	
Capital stock,	\$24,000 00
Bonds issued,	18,000 00
Notes payable,	9,500 00
Unpaid bills,	4,174 14
Total liabilities, as per books of the company,	\$55,674 14
Profit and loss balance,	3,856 53
	\$59,530 67

	Dr.	Cr.
Income from sale of gas,		\$3,876 33
sale of electric light and power,		15,937 01
Balance to profit and loss:		
Gas,	\$356 85	
Electric,	5,851 28	
	<u>\$19,813 34</u>	<u>\$19,813 34</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1905,	\$1,045 93	
Balance of gas manufacturing account,		\$356 85
Balance of electric manufacturing account,		5,851 28
Other items of income,		500 00
Interest paid,	1,539 85	
Other items,	265 82	
Balance June 30, 1906,	<u>3,856 53</u>	
	<u>\$6,708 13</u>	<u>\$6,708 13</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere.)

ASSETS.

Street mains (gas),	\$175,761 29
Meters (gas),	25,193 47
Due for gas,	2,516 76
Stoves on hand,	2,050 43
Gas fixtures on hand,	1,000 00
Real estate (electric),	76,671 74
Steam plant (electric),	109,340 53
Electric plant,	63,431 63
Electric lines,	82,905 09
Transformers,	23,981 11
Meters (electric),	22,141 09
Arc lamps,	14,076 11
Due for electric light and power,	13,408 29
Fuel on hand (electric),	5,849 55
Carbons on hand,	338 90
Incandescent lamps on hand,	767 72
Globes on hand,	163 65
Other electric materials on hand,	2,838 37
Motors on hand,	408 05
Electric fixtures on hand,	1,000 00
Horses, wagons, etc.,	3,768 17
Sundry accounts due the company,	14,424 33
Office furniture,	2,182 88
Cash on hand,	<u>10,978 01</u>
Total assets, as per books of the company,	<u>\$655,197 17</u>

LIABILITIES.

Capital stock,	\$453,000 00
Notes payable,	105,000 00
Unpaid bills,	34,891 84
Deposits,	7,358 00
Premium on capital stock,	<u>26,800 00</u>
Total liabilities, as per books of the company,	<u>\$627,049 84</u>
Profit and loss balance,	<u>28,147 33</u>
	<u>\$655,197 17</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	Dr.	Cr.
For distribution,	\$4,532 25	
management,	4,374 06	
taxes and incidentals,	4,785 18	
gas bought,	18,636 66	
	<u>\$32,328 15</u>	
Operating expenses (electric) :		
At station,	\$17,783 67	
For distribution,	18,616 56	
management,	10,948 17	
taxes and incidentals,	10,590 87	
current bought,	8,571 42	
	<u>66,510 69</u>	
Income from sale of gas,		\$40,624 30
sale of electric light and power,		108,997 12
other sources (electric),		414 84
Balance to profit and loss:		
Gas,	8,296 15	
Electric,	42,901 27	
	<u>\$150,036 26</u>	<u>\$150,036 26</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$23,559 29
Balance of gas manufacturing account,		8,296 15
Balance of electric manufacturing account,		42,901 27
Interest received,		246 38
Jobbing,		698 93
Interest paid,	\$2,932 95	
Dividends declared,	31,710 00	
Depreciation,	12,590 94	
Other items,	320 80	
Balance June 30, 1906,	28,147 33	
	<u>\$75,702 02</u>	<u>\$75,702 02</u>

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$1,500 00
Steam plant,	3,305 61
Electric plant,	1,103 42
Electric lines,	4,457 52
Transformers,	416 51
Meters,	296 25
Due for light and power,	30 55
Fuel on hand,	15 00
Oil and waste on hand,	1 00
Incandescent lamps on hand,	10 50
Total assets, as per books of the company,	<u>\$11,136 36</u>
Profit and loss balance,	423 50
	<u>\$11,559 86</u>

LIABILITIES.

Capital stock,	\$11,000 00
Amounts due from the company,	559 86
Total liabilities, as per books of the company,	<u>\$11,559 86</u>

MANUFACTURING ACCOUNT.

Operating expenses:

At station,	\$889 37
management,	38 85
taxes and incidentals,	97 80
current bought,	60 65

Income from sale of light and power, \$1,086 67

Balance to profit and loss, \$663 17

Balance to profit and loss, 423 50

Balance to profit and loss, \$1,086 67

PROFIT AND LOSS ACCOUNT.

Balance of manufacturing account, Dr. \$423 50

Balance June 30, 1906, Cr. \$423 50

Balance June 30, 1906, \$423 50

SUNDERLAND GAS COMPANY.

(Unincorporated.)

ASSETS.

Real estate, \$663 92

Machinery and manufacturing appliances, 1,075 00

Street mains, 1,798 03

Meters, 98 00

Cash on hand, 85 34

Total assets, as per books of the company, \$3,720 29

Profit and loss balance, 102 21

Profit and loss balance, \$3,822 50

LIABILITIES.

Capital stock, \$2,800 00

Notes payable, 1,000 00

Interest accrued but not due, 22 50

Total liabilities, as per books of the company, \$3,822 50

MANUFACTURING ACCOUNT.

Operating expenses:

At works,	\$252 53
For distribution,	5 10
taxes and incidentals,	4 42

Income from sale of gas, \$262 05

Balance to profit and loss, \$328 97

Balance to profit and loss, 66 92

Balance to profit and loss, \$328 97

PROFIT AND LOSS ACCOUNT.

Balance June 30, 1905, Dr. \$114 98

Balance of manufacturing account, Cr. \$66 92

Interest paid, 54 15

Balance June 30, 1906, 102 21

Balance June 30, 1906, \$169 13

\$169 13

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances,	125,000 00
Street mains,	78,000 00
Meters,	14,000 00
Due for gas,	15,812 35
Gas coal on hand,	10,089 53
Coke on hand,	783 24
Tar on hand,	280 00
Enrichers on hand,	513 74
Purifying materials on hand,	1,377 00
Other materials on hand,	387 00
Stoves on hand,	1,428 39
Fixtures on hand,	4,474 95
Sundry accounts due the company,	2,832 46
Cash on hand,	5,084 96
Notes receivable,	75 00
Investments,	3,000 00
Total assets, as per books of the company,	<u>\$312,138 62</u>

LIABILITIES.

Capital stock,	\$160,000 00
Bonds issued,	80,000 00
Deposits,	20 00
Interest accrued but not due,	1,333 34

Total liabilities, as per books of the company,	\$241,353 34
Profit and loss balance,	70,785 28

\$312,138 62

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works,	\$50,971 06	
For distribution,	7,193 23	
management,	6,313 95	
taxes and incidentals,	9,232 97	
	<u>\$73,711 21</u>	
Income from sale of gas,		\$89,796 76
residuals,		16,154 88
Balance to profit and loss,	32,240 43	
	<u>\$105,951 64</u>	<u>\$105,951 64</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$74,483 28
Balance of manufacturing account,		32,240 43
Interest received,		47 41
Rents,		210 00
Interest paid,	\$3,235 56	
Dividends declared,	16,000 00	
Depreciation,	16,807 27	
Other items,	153 01	
Balance June 30, 1906,	70,785 28	
	<u>\$106,981 12</u>	<u>\$106,981 12</u>

TOWNSEND ELECTRIC PLANT.

(See U. S. ADAMS.)

TURNER, G. H.

(Charlemont.)

MANUFACTURING ACCOUNT.

Operating expenses:		DR.	CR.
At station,	\$1,287 50		
For distribution,	55 00		
management,	15 00		
taxes and incidentals,	13 31		
		\$1,370 81	
Income from sale of light and power,			\$1,398 10
Balance to profit and loss,		27 29	
		<u>\$1,398 10</u>	<u>\$1,398 10</u>

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

ASSETS.

Real estate,	\$4,833 50
Steam plant,	12,751 62
Electric plant,	9,745 46
Electric lines,	32,974 08
Transformers,	4,218 32
Meters,	3,270 16
Arc lamps,	3,233 40
Due for light and power,	2,617 39
Fuel on hand,	312 13
Carbons on hand,	31 60
Oil and waste on hand,	36 75
Incandescent lamps on hand,	107 25
Globes on hand,	15 00
Other materials on hand,	536 89
Horses, wagons, etc.,	584 30
Office furniture,	25 00
Cash on hand,	764 26
Insurance and taxes,	233 51
Total assets, as per books of the company,	<u>\$76,290 62</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	22,000 00
Unpaid bills,	1,120 07
Total liabilities, as per books of the company,	\$73,120 07
Profit and loss balance,	3,170 55
	<u>\$76,290 62</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$10,023 26		
For distribution, 639 90		
management, 35 87		
taxes and incidentals, 947 74		
	\$11,646 77	
Income from sale of light and power,		\$12,449 90
other sources,		60 00
Balance to profit and loss,	863 13	
	<u>\$12,509 90</u>	<u>\$12,509 90</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$2,985 76
Balance of manufacturing account,		863 13
Interest received,		1,800 00
Jobbing,		346 65
Interest paid, \$2,824 99		
Balance June 30, 1906, 3,170 55		
	<u>\$5,995 54</u>	<u>\$5,995 54</u>

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Real estate,	\$208,392 63
Steam plant,	217,162 29
Electric plant,	215,650 37
Electric lines,	520,053 31
Transformers,	43,459 85
Meters,	35,440 44
Arc lamps,	27,936 99
Due for light and power,	33,804 99
Fuel on hand,	13,577 26
Carbons on hand,	307 60
Incandescent lamps on hand,	14,066 07
Globes on hand,	733 29
Other materials on hand,	31,680 84
Fixtures on hand,	3,029 39
Horses, wagons, etc.,	3,200 00
Sundry accounts due the company,	1,714 48
Office furniture,	546 30
Cash on hand,	4,785 66
Sinking funds,	69,700 00
Investments,	482,800 00

Total assets, as per books of the company, \$1,928,041 76

LIABILITIES.

Capital stock,	\$1,000,000 00
Bonds issued,	200,000 00
Notes payable,	315,000 00
Unpaid bills,	31,964 92
Deposits,	925 31
Premium on capital stock,	215,000 00
Sinking fund instalments paid,	69,700 00
Total liabilities, as per books of the company,	\$1,832,590 23
Profit and loss balance,	95,451 53
	<hr/> \$1,928,041 76

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, \$93,544 90		
For distribution, 56,466 22		
management, 27,710 86		
taxes and incidentals, 22,746 36		
	<hr/> \$200,468 34	
Income from sale of light and power,		\$380,839 46
Balance to profit and loss,	180,371 12	
	<hr/> \$380,839 46	<hr/> \$380,839 46

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$88,604 29
Balance of manufacturing account,		180,371 12
Interest received,		2,700 00
Rents,		721 29
Jobbing,		6,495 89
Other items of income,		31,050 96
Interest paid,	\$23,944 56	
Dividends declared,	80,000 00	
Depreciation,	97,507 26	
Other items,	13,040 20	
Balance June 30, 1906,	95,451 53	
	<hr/> \$309,943 55	<hr/> \$309,943 55

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$28,633 22
Steam plant,	34,736 22
Electric plant,	25,025 73
Electric lines,	85,143 28
Transformers,	17,159 21
Meters,	6,326 37
Arc lamps,	4,432 26
Works improvement,	20,190 00
Due for light and power,	4,510 99
Fuel on hand,	242 03
Carbons on hand,	10 63
Oil and waste on hand,	37 39
Incandescent lamps on hand,	603 73
Globes on hand,	18 00
Other materials on hand,	1,448 15
Horses, wagons, etc.,	1,294 47

Sundry accounts due the company,	\$605 52
Office furniture,	110 53
Cash on hand,	166 00
Notes receivable,	97 59
Interest,	40 20

Total assets, as per books of the company,	\$230,831 52
Profit and loss balance,	8,981 63
	<u>\$239,813 15</u>

LIABILITIES.

Capital stock,	\$39,400 00
Notes payable,	191,946 11
Unpaid bills,	6,847 03
Interest accrued but not due,	1,620 01

Total liabilities, as per books of the company,	\$239,813 15
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$17,832 63	
For distribution,	3,982 38	
management,	1,108 48	
taxes and incidentals,	1,379 45	
	<u>\$24,302 94</u>	
Income from sale of light and power,		\$34,219 60
other sources,		141 00
Balance to profit and loss,	10,057 66	
	<u>\$34,360 60</u>	<u>\$34,360 60</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$7,886 32	
Balance of manufacturing account,		\$10,057 66
Interest paid,	11,152 97	
Balance June 30, 1906,		8,981 63
	<u>\$19,039 29</u>	<u>\$19,039 29</u>

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,232 18
Machinery and manufacturing appliances,	1,212 77
Street mains,	4,413 82
Meters,	522 71
Due for gas,	231 02
Other materials on hand,	37 15
Office furniture,	5 60
Cash on hand,	119 36
Total assets, as per books of the company,	<u>\$7,774 61</u>

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	2,600 00
Unpaid bills,	36 68
Interest accrued but not due,	43 66
Total liabilities, as per books of the company,	<u>\$7,680 34</u>
Profit and loss balance,	94 27
	<u>\$7,774 61</u>

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At works,	\$1,746 80		
For distribution,	83 00		
management,	179 54		
taxes and incidentals,	65 56		
		\$2,074 90	
Income from sale of gas,			\$2,425 32
Balance to profit and loss,		350 42	
		\$2,425 32	\$2,425 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$124 24	
Balance of manufacturing account,		\$350 42
Interest paid,	131 91	
Balance June 30, 1906,	94 27	
	\$350 42	\$350 42

WALTHAM GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$71,672 34
Machinery and manufacturing appliances (gas),	82,500 00
Street mains (gas),	76,800 00
Meters (gas),	13,900 00
Due for gas,	6,300 46
Gas coal on hand,	3,750 82
Coke on hand,	344 90
Tar on hand,	936 75
Enrichers on hand,	404 67
Purifying materials on hand,	422 00
Other gas materials on hand,	2,907 49
Stoves on hand,	1,947 55
Real estate (electric),	70,000 00
Steam plant (electric),	28,000 00
Electric plant,	24,700 00
Electric lines,	33,500 00
Transformers,	4,122 00
Meters (electric),	8,700 00
Arc lamps,	1,400 00
Due for electric light and power,	10,912 99
Fuel on hand (electric),	5,897 54
Carbons on hand,	127 58
Oil and waste on hand,	42 15
Incandescent lamps on hand,	315 02
Globes on hand,	123 04
Other electric materials on hand,	3,497 28
Horses, wagons, etc.,	2,300 00
Sundry accounts due the company,	4,432 76
Office furniture,	1,900 00
Cash on hand,	507 47
Works in process,	156,662 61
Total assets, as per books of the company,	\$619,027 42

LIABILITIES.		
Capital stock,		\$324,700 00
Notes payable,		175,000 00
Unpaid bills,		6,638 98
Deposits,		1,855 00
Reserved fund,		5,500 00
Premium on capital stock,		36,000 00
Total liabilities, as per books of the company,		\$549,693 98
Profit and loss balance,		69,333 44
		<u>\$619,027 42</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses (gas) :			
At works,	\$24,208 28		
For distribution,	6,898 09		
management,	7,709 34		
taxes and incidentals,	4,555 91		
gas bought,	18,330 00		
		\$61,701 62	
Operating expenses (electric) :			
At station,	\$34,345 00		
For distribution,	28,685 77		
management,	7,709 34		
taxes and incidentals,	4,555 94		
		75,296 05	
Income from sale of gas,			\$79,967 27
residuals,			5,720 72
sale of electric light and power,			98,905 39
Balance to profit and loss:			
Gas,		23,986 37	
Electric,		23,609 34	
		<u>\$184,593 38</u>	<u>\$184,593 38</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1905,			\$54,922 27
Balance of gas manufacturing account,			23,986 37
Balance of electric manufacturing account,			23,609 34
Interest received,			226 71
Rents,			1,724 98
Interest paid,	\$4,445 83		
Dividends declared,	30,220 00		
Other items,	470 40		
Balance June 30, 1906,	69,333 44		
	<u>\$104,469 67</u>	<u>\$104,469 67</u>	

WARE.

(See OTIS COMPANY, GAS WORKS OF THE.)

WARE ELECTRIC COMPANY.

ASSETS		
Real estate,		\$7,450 00
Steam plant,		19,194 10
Electric plant,		18,107 48

Electric lines,	\$15,965 58
Transformers,	2,695 57
Meters,	1,243 25
Arc lamps,	3,926 00
Due for light and power,	13 48
Fuel on hand,	281 30
Carbons on hand,	34 33
Oil and waste on hand,	30 25
Incandescent lamps on hand,	174 64
Globes on hand,	17 44
Other materials on hand,	337 23
Fixtures on hand,	280 03
Sundry accounts due the company,	103 79
Cash on hand,	1,520 00
Total assets, as per books of the company,	\$71,374 47

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	27,000 00
Unpaid bills,	1,158 94
Interest accrued but not due,	397 09
Total liabilities, as per books of the company,	\$68,556 03
Profit and loss balance,	2,818 44
	\$71,374 47

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station,	\$6,035 74	
For distribution,	1,618 46	
management,	381 29	
taxes and incidentals,	1,004 12	
	\$9,039 61	
Income from sale of light and power,		\$14,871 25
Balance to profit and loss,	5,831 64	
	\$14,871 25	\$14,871 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$2,311 45
Balance of manufacturing account,		5,831 64
Jobbing,		107 64
Interest paid,	\$1,659 59	
Dividends declared,	2,400 00	
Other items,	1,372 70	
Balance June 30, 1906,	2,818 44	
	\$8,250 73	\$8,250 73

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$13,638 44
Machinery and manufacturing appliances (gas),	19,000 00
Street mains (gas),	16,900 00
Meters (gas),	5,300 00
Due for gas,	3,816 08
Gas coal on hand,	363 00
Enrichers on hand,	337 50

Other gas materials on hand,	\$403 81
Stoves on hand,	240 61
Gas fixtures on hand,	111 99
Real estate (electric),	10,267 81
Steam plant (electric),	16,500 00
Electric plant,	15,500 00
Electric lines,	22,400 00
Transformers,	5,400 00
Meters (electric),	3,500 00
Arc lamps,	3,500 00
Due for electric light and power,	5,327 83
Fuel on hand (electric),	626 65
Carbons on hand,	53 28
Oil and waste on hand,	23 88
Incandescent lamps on hand,	1,504 92
Globes on hand,	100 08
Other electric materials on hand,	340 92
Electric fixtures on hand,	301 71
Horses, wagons, etc.,	477 95
Sundry accounts due the company,	2,912 29
Office furniture,	466 77
Cash on hand,	1,627 28
Investments,	245 87
Total assets, as per books of the company,	<u>\$151,188 67</u>

LIABILITIES.

Capital stock,	\$95,000 00
Bonds issued,	25,000 00
Notes payable,	15,000 00
Unpaid bills,	6,778 45
Interest accrued but not due,	312 50
Total liabilities, as per books of the company,	<u>\$142,090 95</u>
Profit and loss balance,	9,097 72
	<u>\$151,188 67</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR
At works,	\$6,572 28	
For distribution,	108 50	
management,	1,099 58	
taxes and incidentals,	494 89	
	<u>\$8,275 25</u>	
Operating expenses (electric) :		
At station,	\$10,146 19	
For distribution,	3,942 01	
management,	2,097 18	
taxes and incidentals,	1,089 83	
	<u>17,275 21</u>	
Income from sale of gas,		\$14,563 60
other sources (gas),		13 60
sale of electric light and power,		26,484 17
other sources (electric),		125 00
Balance to profit and loss:		
Gas,	6,301 95	
Electric,	9,333 96	
	<u>\$41,186 37</u>	<u>\$41,186 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$6,216 59
Balance of gas manufacturing account,		6,301 95
Balance of electric manufacturing account,		9,333 96
Rents,		135 22
Interest paid,	\$2,259 99	
Dividends declared,	5,362 50	
Depreciation,	4,832 47	
Other items,	435 04	
Balance June 30, 1906,	9,097 72	
	<u>\$21,987 72</u>	<u>\$21,987 72</u>

WESTBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,976 27
Steam plant,	6,979 04
Electric plant,	11,856 92
Electric lines,	15,185 21
Transformers,	4,946 60
Meters,	4,821 30
Arc lamps,	966 96
Due for light and power,	2,634 83
Fuel on hand,	229 68
Carbons on hand,	25 02
Oil and waste on hand,	41 20
Incandescent lamps on hand,	259 61
Globes on hand,	54 35
Other materials on hand,	1,163 07
Motors on hand,	663 09
Sundry accounts due the company,	956 53
Office furniture,	390 28
Cash on hand,	4,406 75
Investments,	1,329 40
Total assets, as per books of the company,	<u>\$61,886 13</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	18,000 00
Unpaid bills,	1,163 06
Interest accrued but not due,	280 00

Total liabilities, as per books of the company,	\$44,443 06
Profit and loss balance,	17,443 07
	<u>\$61,886 13</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station,	\$3,880 29	
For distribution,	2,086 35	
management,	1,508 56	
taxes and incidentals,	871 31	
	<u>\$8,346 51</u>	
Income from sale of light and power,		\$12,143 30
Balance to profit and loss,	3,796 79	
	<u>\$12,143 30</u>	<u>\$12,143 30</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$15,452 50
Balance of manufacturing account,		3,796 79
Rents,		105 00
Jobbing,		49 76
Other items of income,		5 57
Interest paid,	\$936 04	
Dividends declared,	1,000 00	
Other items,	30 51	
Balance June 30, 1906,	17,443 07	
	<u>\$19,409 62</u>	<u>\$19,409 62</u>

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,522 81
Electric plant,	9,139 23
Electric lines,	25,593 49
Transformers,	5,841 64
Meters,	3,011 38
Due for light and power,	4,350 28
Incandescent lamps on hand,	350 30
Cash on hand,	4,011 48
Notes receivable,	2,000 00
Total assets, as per books of the company,	<u>\$55,820 61</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	6,200 00
Unpaid bills,	507 22
Interest due but not paid,	195 00
Total liabilities, as per books of the company,	<u>\$36,902 22</u>
Profit and loss balance,	18,918 39
	<u>\$55,820 61</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$7,823 50	
For distribution,	1,961 84	
management,	700 00	
taxes and incidentals,	675 68	
	<u>\$11,161 02</u>	
Income from sale of light and power,		\$16,460 37
Balance to profit and loss,	5,299 35	
	<u>\$16,460 37</u>	<u>\$16,460 37</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$16,326 88
Balance of manufacturing account,		5,299 35
Interest paid,	\$307 84	
Dividends declared,	2,400 00	
Balance June 30, 1906,	18,918 39	
	<u>\$21,626 23</u>	<u>\$21,626 23</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$15,294 19
Steam plant,	34,806 07
Electric plant,	41,638 62
Electric lines,	82,814 38
Transformers,	4,795 74
Meters,	5,480 59
Arc lamps,	3,222 94
Due for light and power,	6,520 40
Fuel on hand,	2,059 50
Carbons on hand,	8 00
Oil and waste on hand,	108 25
Incandescent lamps on hand,	306 31
Globes on hand,	5 00
Other materials on hand,	1,294 85
Motors on hand,	4,836 56
Fixtures on hand,	686 47
Horses, wagons, etc.,	1,409 71
Sundry accounts due the company,	3,820 81
Office furniture,	451 86
Cash on hand,	803 59
Total assets, as per books of the company,	\$210,423 84

LIABILITIES.	
Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	41,372 86
Unpaid bills,	54,171 90
Interest accrued but not due,	1,072 50
Total liabilities, as per books of the company,	\$196,617 26
Profit and loss balance,	13,806 58
	\$210,423 84

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At station,	\$13,980 31		
For distribution,	4,654 21		
management,	3,195 59		
taxes and incidentals,	2,109 46		
		\$23,939 57	
Income from sale of light and power,			\$37,268 98
other sources,			487 85
Balance to profit and loss,		13,817 26	
		\$37,756 83	\$37,756 83

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1905,			\$11,187 55
Balance of manufacturing account,			13,817 26
Jobbing,			835 39
Other items of income,			182 23
Interest paid,	\$7,253 35		
Dividends declared,	4,962 50		
Balance June 30, 1906,	13,806 58		
	\$26,022 43		\$26,022 43

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate (gas),	\$11,000 00
Machinery and manufacturing appliances (gas),	8,500 00
Street mains (gas),	24,300 00
Meters, (gas),	1,646 00
Due for gas,	765 75
Stoves on hand,	406 39
Real estate (electric),	1,000 00
Electric lines,	9,000 00
Transformers,	2,831 00
Meters (electric),	2,088 50
Arc lamps,	576 00
Due for electric light and power,	1,361 88
Incandescent lamps on hand,	900 00
Electric fixtures on hand,	3 65
Horses, wagons, etc.,	375 00
Sundry accounts due the company,	344 67
Office furniture,	325 00
Cash on hand,	617 99
Total assets, as per books of the company,	<u>\$66,041 83</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	32,300 00
Unpaid bills,	1,041 66
Deposits,	63 86

Total liabilities, as per books of the company,	<u>\$53,405 52</u>
Profit and loss balance,	12,636 31

\$66,041 83

MANUFACTURING ACCOUNT.

Operating expenses (gas) :	DR.	CR.
At works,	\$11 70	
For distribution,	1,164 01	
management,	184 07	
taxes and incidentals,	323 31	
gas bought,	3,385 46	
	<u>\$5,068 55</u>	
Operating expenses (electric) :		
At station,	\$14 30	
For distribution,	1,378 24	
management,	224 97	
taxes and incidentals,	198 17	
current bought,	3,190 12	
	<u>5,005 80</u>	

	Dr.	Cr.
Income from sale of gas,		\$7,277 48
sale of light and power,		8,986 68
Balance to profit and loss:		
Gas,	\$2,208 93	
Electric,	3,980 88	
	<u>\$16,264 16</u>	<u>\$16,264 16</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1905,		\$9,816 54
Balance of gas manufacturing account,		2,208 93
Balance of electric manufacturing account,		3,980 88
Rents,		150 00
Interest paid,	\$1,395 52	
Dividends declared,	1,200 00	
Depreciation,	888 41	
Other items,	36 11	
Balance June 30, 1906,	<u>12,636 31</u>	
	<u>\$16,156 35</u>	<u>\$16,156 35</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.		
Steam plant,		\$1,359 76
Electric plant,		17,686 67
Electric lines,		16,358 00
Transformers,		3,848 72
Meters,		3,770 67
Arc lamps,		3,497 70
Due for light and power,		3,065 70
Carbons on hand,		33 12
Oil and waste on hand,		37 52
Incandescent lamps on hand,		106 94
Globes on hand,		30 73
Other materials on hand,		392 21
Motors on hand,		173 51
Fixtures on hand,		244 85
Horses, wagons, etc.,		283 38
Sundry accounts due the company,		795 84
Office furniture,		191 72
Cash on hand,		532 21
Insurance,		180 41
Total assets, as per books of the company,		<u>\$52,589 66</u>
LIABILITIES.		
Capital stock,		\$12,000 00
Bonds issued,		9,500 00
Notes payable,		7,200 00
Unpaid bills,		313 72
Interest due but not paid,		76 50
Interest accrued but not due,		69 84
Total liabilities, as per books of the company,		<u>\$29,160 06</u>
Profit and loss balance,		23,429 60
		<u>\$52,589 66</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$4,359 07	
For distribution,	376 24	
management,	1,352 93	
taxes and incidentals,	616 79	
	<u>\$6,705 03</u>	
Income from sale of light and power,		\$10,792 54
other sources,		151 66
Balance to profit and loss,	4,239 17	
	<u>\$10,944 20</u>	<u>\$10,944 20</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$19,989 89
Balance of manufacturing account,		4,239 17
Jobbing,		197 71
Interest paid,	\$917 02	
Other items,	80 15	
Balance June 30, 1906,	23,429 60	
	<u>\$24,426 77</u>	<u>\$24,426 77</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$17,615 25
Machinery and manufacturing appliances,	28,000 00
Street mains,	24,000 00
Meters,	3,000 00
Due for gas,	2,395 96
Gas coal on hand,	3,773 23
Coke on hand,	150 00
Tar on hand,	225 00
Purifying materials on hand,	120 00
Stoves and fixtures on hand,	564 25
Office furniture,	264 90
Cash on hand,	2,917 63
Investments,	8,000 00
Total assets, as per books of the company,	<u>\$91,026 22</u>

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	172 00
Depreciation fund,	3,000 00
Total liabilities, as per books of the company,	<u>\$48,272 00</u>
Profit and loss balance,	42,754 22
	<u>\$91,026 22</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works,	\$11,868 81	
For distribution,	1,197 61	
management,	3,251 01	
taxes and incidentals,	1,882 04	
	<u>\$18,199 47</u>	

	DR.	CR.
Income from sale of gas,		\$20,089 39
residuals,		2,692 95
other sources,		58 25
Balance to profit and loss,	\$4,641 12	
	<u>\$22,840 59</u>	<u>\$22,840 59</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$2,160 93
Balance of manufacturing account,		4,641 12
Interest received,		308 03
Jobbing,		331 77
Dividends declared,	\$3,608 00	
Depreciation,	1,079 63	
Balance June 30, 1906,	42,754 22	
	<u>\$47,441 85</u>	<u>\$47,441 85</u>

WOODVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$900 00
Electric lines,	2,104 23
Transformers,	633 70
Meters,	234 90
Due for light and power,	182 58
Oil and waste on hand,	1 75
Total assets, as per books of the company,	<u>\$4,057 16</u>

LIABILITIES.

Capital stock,	\$3,600 00
Unpaid bills,	188 42
Total liabilities, as per books of the company,	<u>\$3,788 42</u>
Profit and loss balance,	268 74
	<u>\$4,057 16</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station,	\$1,508 05	
For distribution,	43 89	
	<u>\$1,551 94</u>	
Income from sale of light and power,		\$1,810 68
other sources,		10 00
Balance to profit and loss,	268 74	
	<u>\$1,820 68</u>	<u>\$1,820 68</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance of manufacturing account,		\$268 74
Balance June 30, 1906,	\$268 74	
	<u>\$268 74</u>	<u>\$268 74</u>

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Machinery and manufacturing appliances,	\$3,926 10
Street mains,	142,827 33
Meters,	2,611 43
Due for gas,	655 89
Other materials on hand,	19 60
Stoves on hand,	665 41
Fixtures on hand,	1,735 94
Horses, wagons, etc.,	195 00
Sundry accounts due the company,	927 49
Office furniture,	71 18
Cash on hand,	4 80
Insurance,	84 44

Total assets, as per books of the company,	\$153,724 61
Profit and loss balance,	3,732 25
	<u>\$157,456 86</u>

LIABILITIES.

Capital stock,	\$85,000 00
Notes payable,	2,500 00
Unpaid bills,	27 13
Amounts due from the company, not included above,	69,929 73

Total liabilities, as per books of the company,	<u>\$157,456 86</u>
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For distribution,	\$1,419 78	
management,	890 79	
taxes and incidentals,	357 26	
gas bought,	4,126 30	
	<u>\$6,794 13</u>	
Income from sale of gas,		\$4,761 72
other sources,		468 64
Balance to profit and loss,		1,563 77
	<u>\$6,794 13</u>	<u>\$6,794 13</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$1,063 53	
Balance of manufacturing account,	1,563 77	
Interest paid,	556 79	
Other items,	548 16	
Balance June 30, 1906,		\$3,732 25
	<u>\$3,732 25</u>	<u>\$3,732 25</u>

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$94,647 42
Steam plant,	109,177 24
Electric plant,	99,392 13
Electric lines,	649,981 14

Transformers,	\$27,259 37
Meters,	18,673 09
Arc lamps,	12,100 00
Due for light and power,	24,017 04
Fuel on hand,	7,769 45
Carbons on hand,	1,324 80
Oil and waste on hand,	33 32
Incandescent lamps on hand,	9,900 32
Globes on hand,	668 67
Other materials on hand,	1,771 00
Fixtures on hand,	1,188 84
Horses, wagons, etc.,	2,506 13
Sundry accounts due the company,	971 10
Office furniture,	1,144 49
Cash on hand,	34,849 79
Total assets, as per books of the company,	\$1,097,375 34

LIABILITIES.

Capital stock,	\$600,000 00
Unpaid bills,	2,943 66
Deposits,	977 50
Premium on new stock,	170,000 00
Total liabilities, as per books of the company,	\$773,921 16
Profit and loss balance,	323,454 18
	\$1,097,375 34

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station,	\$60,108 64	
For distribution,	39,472 84	
management,	18,795 74	
taxes and incidentals,	25,064 48	
current bought,	1,506 00	
	\$144,947 70	
Income from sale of light and power,		\$302,514 61
other sources,		3,428 72
Balance to profit and loss,	160,995 63	
	\$305,943 33	\$305,943 33

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$294,713 85
Balance of manufacturing account,		160,995 63
Interest received,		1,358 81
Jobbing,		139 98
Interest paid,	\$90 77	
Dividends declared,	48,000 00	
Depreciation,	85,470 86	
Other items,	192 46	
Balance June 30, 1906,	323,454 18	
	\$457,208 27	\$457,208 27

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$561,477 34
Machinery and manufacturing appliances,	642,274 71
Street mains,	112,238 29
Meters,	22,314 48
Due for gas,	33,059 97
Gas coal on hand,	53,077 57
Coke on hand,	745 50
Tar on hand,	1,500 00
Enrichers on hand,	5,010 87
Ammonia on hand,	216 08
Other materials on hand,	10,904 02
Stoves and fixtures on hand,	8,750 00
Cash on hand,	34,769 40

Total assets, as per books of the company, \$1,486,338 23

LIABILITIES.

Capital stock,	\$800,000 00
Notes payable,	95,000 00
Deposits,	29,761 37
Unpaid dividends,	16,618 00
Premium on capital stock,	250,000 00

Total liabilities, as per books of the company, \$1,191,379 37
 Profit and loss balance, 294,958 86

\$1,486,338 23

MANUFACTURING ACCOUNT.

Operating expenses:	Dr	Cr.
At works, \$211,773 70		
For distribution, 28,788 69		
management, 19,638 56		
taxes and incidentals, 33,760 16		
	\$293,961 11	
Income from sale of gas,		\$424,885 54
residuals,		28,589 47
other sources,		214 00
Balance to profit and loss, 159,727 90		
	\$453,689 01	\$453,689 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$252,519 17
Balance of manufacturing account,		159,727 90
Interest received,		187 67
Rents,		638 04
Other items of income,		156 99
Interest paid, \$4,885 56		
Dividends declared, 88,000 00		
Depreciation, 25,385 35		
Balance June 30, 1906, 294,958 86		
	\$413,229 77	\$413,229 77

APPENDIX B.—MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1906.*

[For other information about these plants see under title "MUNICIPAL OWNERSHIP" in the body of the report.]

BELMONT.

ASSETS.

Electric lines,	\$17,521 64
Transformers,	1,538 25
Meters,	3,528 59
Arc lamps,	825 91
Incandescent street lamps,	1,387 27
Due for light and power,	1,553 89
Globes on hand,	23 00
Other materials on hand,	194 60
Fixtures on hand,	700 25
Horses, wagons, etc.,	228 50
Sundry accounts receivable,	1,642 71
Cash (or town treasury),	3,120 83
Depreciation fund,	45 99
Insurance,	147 77
Sinking funds,	2,240 00
Total assets, as per books of the plant,	\$34,699 20
Profit and loss balance,	5,035 31
	<hr/>
	\$39,734 51

* In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund,—that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation.

LIABILITIES.

Appropriations for construction,	\$21,500 00
sinking funds,	2,240 00
Overdrafts for construction,	1,947 84
Bonds outstanding,	14,000 00
Interest accrued but not due,	46 67
Total liabilities, as per books of the plant,	<u>\$39,734 51</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,687 68	
Income from sale of light and power,		\$7,047 79
Balance to profit and loss,		4,639 89
	<u>\$11,687 68</u>	<u>\$11,687 68</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$4,988 35	
Balance of manufacturing account,	4,639 89	
Appropriation for maintenance,		\$4,482 60
interest,		560 00
depreciation,		1,800 00
Jobbing,		110 33
Interest paid,	560 00	
Depreciation fund,	1,800 00	
Balance June 30, 1906,		5,035 31
	<u>\$11,988 24</u>	<u>\$11,988 24</u>

BRAINTREE.

ASSETS.

Real estate,	\$11,339 73
Steam plant,	16,288 89
Electric plant,	12,550 24
Electric lines,	24,897 74
Transformers,	4,534 03
Meters,	8,454 70
Arc lamps,	2,123 15
Incandescent street lamps,	1,114 01
Due for light and power,	4,128 66
Fuel on hand,	2,991 48
Carbons on hand,	42 00
Oil and waste on hand,	59 00
Incandescent lamps on hand,	781 78
Globes on hand,	67 00
Other materials on hand,	1,843 53
Fixtures on hand,	835 85
Horses, wagons, etc.,	1,301 00
Office furniture,	25 00
Depreciation fund,	3,495 73
Sinking funds,	6,990 65
Total assets, as per books of the plant,	<u>\$103,864 17</u>
Profit and loss balance,	40,122 94
	<u>\$143,987 11</u>

LIABILITIES.

Appropriations for construction,	\$12,326 81
Overdrafts for construction,	38,989 18
Appropriations for note payments,	43,300 00
sinking funds,	5,590 00
Bonds outstanding,	16,500 00
Notes payable,	24,600 00
Interest accrued but not due,	372 56
Cash overdrawn,	2,308 56
Total liabilities, as per books of the plant,	\$143,987 11

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$16,063 37	
Income from sale of light and power,		\$14,852 35
other sources,		579 16
Balance to profit and loss,		631 86
	\$16,063 37	\$16,063 37

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$38,279 96	
Balance of manufacturing account,	631 86	
Interest from sinking funds,		\$238 13
Appropriation for maintenance,		1,388 08
interest,		1,583 50
depreciation,		3,897 20
Other items of income,		168 00
Jobbing,		942 73
Interest paid,	1,630 01	
Depreciation,	4,161 49	
Overdrafts for construction,	3,637 26	
Balance June 30, 1906,		40,122 94
	\$48,340 58	\$48,340 58

CHICOPEE.

ASSETS.

Real estate,	\$16,754 70
Steam plant,	33,188 90
Electric plant,	14,633 57
Electric lines,	20,254 06
Transformers,	6,801 05
Meters,	5,827 13
Arc lamps,	7,143 29
Due for light and power,	3,570 82
Fuel on hand,	1,820 00
Carbons on hand,	147 25
Oil and waste on hand,	65 59
Incandescent lamps on hand,	202 97
Globes on hand,	94 22
Other materials on hand,	1,104 75
Fixtures on hand,	1,751 32
Horses, wagons, etc.,	1,749 92
Sundry accounts receivable,	696 92

Office furniture,	\$81 12
Cash (or city treasury),	19,740 85
Depreciation fund,	415 52
Total assets, as per books of the plant,	\$136,043 95
Profit and loss balance,	26,420 33
	<u>\$162,464 28</u>

LIABILITIES.

Appropriations for construction,	\$33,192 61
bond payments,	38,000 00
note payments,	6,000 00
Bonds outstanding,	76,000 00
Notes payable,	9,000 00
Interest accrued but not due,	271 67
Total liabilities, as per books of the plant,	<u>\$162,464 28</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$29,353 03	
Income from sale of light and power,		\$18,595 50
other sources,		1,360 12
Balance to profit and loss,		9,397 41
	<u>\$29,353 03</u>	<u>\$29,353 03</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$23,084 14	
Balance of manufacturing account,	9,397 41	
Appropriation for maintenance,		\$29,100 00
interest,		3,105 00
depreciation,		7,025 00
Interest paid,	3,383 76	
Depreciation,	7,025 00	
Income accounts delivered to city treasurer,	22,695 47	
Other items,	64 55	
Balance June 30, 1906,		26,420 33
	<u>\$65,650 33</u>	<u>\$65,650 33</u>

CONCORD.

ASSETS.

Real estate,	\$7,981 83
Steam plant,	18,434 87
Electric plant,	11,424 51
Electric lines,	38,581 26
Transformers,	3,246 66
Meters,	5,023 33
Arc lamps,	150 55
Incandescent street lamps,	3,481 12
Fire alarm construction,	1,364 05
Due for light and power,	3,721 13
Fuel on hand,	355 00
Carbons on hand,	3 90
Oil and waste on hand,	66 50
Incandescent lamps on hand,	696 98
Globes on hand,	8 00

Other materials on hand,	\$423 41
Fixtures on hand,	1,430 15
Horses, wagons, etc.,	495 50
Sundry accounts receivable,	1,840 04
Office furniture,	226 45
Cash (or town treasury),	5,650 65
Insurance,	275 54
Sinking funds,	9,049 39
Total assets, as per books of the plant,	\$113,930 82
Profit and loss balance,	14,148 46
	\$128,079 28

LIABILITIES.

Appropriations for construction,	\$12,401 62
sinking funds,	9,630 00
Bonds outstanding,	96,000 00
Notes payable,	8,000 00
Unpaid bills,	628 93
Deposits,	20 00
Interest accrued but not due,	1,398 73
Total liabilities, as per books of the plant,	\$128,079 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,750 27	
Income from sale of light and power,		\$16,340 64
other sources,		1,405 18
Balance to profit and loss,	995 55	
	\$17,745 82	\$17,745 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$11,259 59	
Balance of manufacturing account,		\$995 55
Interest from sinking funds,		237 84
Appropriation for maintenance, interest and sinking funds,		6,472 96
Appropriation for fire alarm,		250 00
Interest paid,	3,813 01	
Sinking fund appropriations,	1,980 00	
Fire alarm repairs,	270 62	
Depreciation,	4,720 44	
Other items,	61 15	
Balance June 30, 1906,		14,148 46
	\$22,104 81	\$22,104 81

DANVERS.

ASSETS.

Real estate,	\$9,742 25
Steam plant,	18,880 96
Electric plant,	7,423 33
Electric lines,	13,425 08
Transformers,	4,470 00
Meters,	6,637 64
Arc lamps,	4,499 19
Due for light and power,	631 54

Fuel on hand,	\$216 80
Carbons on hand,	23 05
Oil and waste on hand,	26 83
Incandescent lamps on hand,	52 80
Globes on hand,	19 58
Other materials on hand,	1,624 06
Fixtures on hand,	809 24
Sundry accounts receivable,	44 54
Office furniture,	76 00
Cash (or town treasury),	3,910 77
Insurance,	233 67
Sinking funds,	7,030 50
Total assets, as per books of the plant,	\$79,777 83
Profit and loss balance,	11,140 18
	<hr/> \$90,918 01

LIABILITIES.

Appropriations for construction,	\$7,916 87
extraordinary repairs,	1,330 10
bond payments,	15,000 00
sinking funds,	11,377 04
Bonds outstanding,	49,400 00
Notes payable,	5,500 00
Interest accrued but not due,	394 00
Total liabilities, as per books of the plant,	<hr/> \$90,918 01

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$17,702 04	
Income from sale of light and power,		\$15,395 31
Balance to profit and loss,		2,306 73
	<hr/> \$17,702 04	<hr/> \$17,702 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$9,864 13	
Balance of manufacturing account,	2,306 73	
Interest from sinking funds,		\$213 57
Appropriation for maintenance and interest,		6,013 99
Other items of income,		1 25
Interest paid,	1,772 95	
Depreciation,	3,425 18	
Balance June 30, 1906,		11,140 18
	<hr/> \$17,368 99	<hr/> \$17,368 99

HINGHAM.

ASSETS.

Electric lines,	\$16,996 05
Transformers,	1,605 84
Meters,	2,972 09
Due for light and power,	696 00
Incandescent lamps on hand,	225 39
Other materials on hand,	1,763 72
Fixtures on hand,	495 03
Horses, wagons, etc.,	455 35
Sundry accounts receivable,	455 43

Office furniture,	\$190 47
Cash (or town treasury),	4,076 21
Depreciation fund,	495 82
Total assets, as per books of the plant,	\$30,427 40
Profit and loss balance,	6,588 87
	<hr/>
	\$37,016 27

LIABILITIES.

Appropriations for construction,	\$17,748 77
note payments,	1,000 00
Notes payable,	18,000 00
Interest accrued but not due,	267 50
Total liabilities, as per books of the plant,	<hr/>
	\$37,016 27

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,305 44	
Income from sale of light and power,		\$9,463 83
other sources,		91 48
Balance to profit and loss,		5,750 13
	<hr/>	<hr/>
	\$15,305 44	\$15,305 44

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$5,838 42	
Balance of manufacturing account,	5,750 13	
Appropriation for maintenance,		\$4,735 29
interest,		690 00
depreciation,		1,500 00
Sale of old material and profit on jobbing,		1,432 74
Interest paid,	675 00	
Depreciation,	1,500 00	
Maintenance appropriation used for construction,	440 42	
Returned to town treasury, — unavailable maintenance appropriation to Dec. 31, 1905,	733 93	
Balance June 30, 1906,		6,588 87
	<hr/>	<hr/>
	\$14,937 90	\$14,937 90

HOLYOKE.

ASSETS.

Real estate,	\$281,294 51
Machinery and manufacturing appliances (gas),	143,853 40
Street mains (gas),	150,394 80
Meters (gas),	59,357 75
Due for gas,	10,646 29
Gas coal on hand,	7,148 53
Coke on hand,	1,841 40
Enrichers on hand,	404 03
Purifying materials on hand,	84 00
Other gas materials on hand,	2,705 20
Gas fixtures on hand,	3,432 65
Water power plant,	17,233 91
Steam plant (electric),	83,248 89
Electric plant,	141,112 64
Electric lines,	56,280 32
Transformers,	14,304 88

Meters (electric),	\$14,278 04
Arc lamps,	21,809 37
Due for electric light and power,	13,394 09
Fuel on hand (electric),	1,738 80
Carbons on hand,	280 00
Oil and waste on hand,	74 15
Incandescent lamps on hand,	243 23
Globes on hand,	65 81
Electric fixtures on hand,	1,845 27
Horses, wagons, etc.,	2,441 00
Sundry accounts receivable,	2,578 13
Office furniture,	2,100 00
Cash (or city treasury),	6,717 73
Depreciation fund,	36,248 44
Total assets, as per books of the plant,	\$1,077,157 26
Profit and loss balance,	90,564 32
	<hr/> \$1,167,721 58

LIABILITIES.

Appropriations for construction,	\$28,595 41
Overdrafts for construction,	90,695 71
Appropriations for bond payments,	134,800 00
Bonds outstanding,	802,800 00
Unpaid bills,	25,113 26
Interest accrued but not due,	3,334 33
Amounts due from the plant, not included above,	82,382 87
Total liabilities, as per books of the plant,	<hr/> \$1,167,721 58

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
Gas,	\$100,861 48	
Electric,	68,809 97	
Income from sale of gas,		\$144,611 01
residuals,		11,806 36
other sources (gas),		14 50
sale of electric light and power,		78,282 42
Balance to profit and loss:		
Gas,	55,570 39	
Electric,	9,472 45	
	<hr/> \$234,714 29	<hr/> \$234,714 29

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$18,029 53
Balance of gas manufacturing account,		55,570 39
Balance of electric manufacturing account,		9,472 45
Interest received,		20 42
Appropriation for maintenance,		62,517 53
depreciation,		55,196 00
interest,		28,379 57
Other items of income,		29 10
Interest paid,	\$30,140 83	
Depreciation,	55,196 00	
Returned to city treasury — unavailable as of June 30, 1906,	234,205 16	
Bad bills,	237 32	
Balance June 30, 1906,		90,564 32
	<hr/> \$319,779 31	<hr/> \$319,779 31

HUDSON.

ASSETS.

Real estate,	\$6,419 30
Steam plant,	14,366 92
Electric plant,	9,583 22
Electric lines,	10,013 93
Transformers,	3,684 21
Meters,	4,305 16
Arc lamps,	962 54
Incandescent street lamps,	633 95
Due for light and power,	1,548 12
Fuel on hand,	1,592 50
Carbons on hand,	28 04
Oil and waste on hand,	84 79
Incandescent lamps on hand,	821 60
Globes on hand,	25 89
Other materials on hand,	1,298 04
Fixtures on hand,	489 84
Sundry accounts receivable,	356 61
Office furniture,	120 61
Cash (or town treasury),	3,444 45
Depreciation fund,	2,130 25
Insurance,	201 48
Total assets, as per books of the plant,	\$62,111 45
Profit and loss balance,	20,963 25
	<hr/>
	\$83,074 70

LIABILITIES.

Appropriations for construction,	\$11,592 86
Overdrafts for construction,	10,280 39
Appropriations for extraordinary repairs,	1,500 00
note payments,	13,000 00
Notes payable,	46,000 00
Unpaid bills,	38 45
Interest accrued but not due,	663 00
Total liabilities, as per books of the plant,	<hr/>
	\$83,074 70

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,815 98	
Income from sale of light and power,		\$13,536 82
other sources,		1,200 00
Balance to profit and loss,	920 84	
	<hr/>	<hr/>
	\$14,736 82	\$14,736 82

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$20,107 19	
Balance of manufacturing account,		\$920 84
Appropriation for maintenance,		6,190 53
Jobbing,		42 48

	DR.	CR.
Interest paid,	\$1,814 51	
Depreciation,	3,870 99	
Income of plant used for construction,	2,262 47	
Returned to town treasury—unavailable as of Dec. 31, 1905,	61 94	
Balance June 30, 1906,		\$20,963 25
	<hr/> \$28,117 10	<hr/> \$28,117 10

HULL.

ASSETS.

Real estate,	\$10,708 68
Steam plant,	27,900 79
Electric plant,	11,383 95
Electric lines,	27,754 34
Transformers,	9,052 74
Meters,	8,790 41
Arc lamps,	294 83
Nernst lamps,	435 30
Due for light and power,	3,699 05
Fuel on hand,	1,009 48
Carbons on hand,	4 17
Oil and waste on hand,	109 82
Incandescent lamps on hand,	695 20
Globes on hand,	16 00
Other materials on hand,	135 31
Horses, wagons, and station tools,	1,399 67
Office furniture,	271 19
Cash (or town treasury),	6,708 37
Depreciation fund,	157 71
Insurance,	242 76
Sinking funds,	43,139 15
Total assets, as per books of the plant,	\$153,908 92
Profit and loss balance,	57,856 23
	<hr/> \$211,765 15

LIABILITIES.

Appropriations for construction,	\$42,505 63
note payments,	14,400 00
sinking funds,	49,523 00
Bonds outstanding,	60,000 00
Notes payable,	36,902 00
Unpaid bills,	4,496 69
Deposits,	2,046 50
Interest accrued but not due,	1,697 46
Amounts due from the plant, not included above,	193 87
Total liabilities, as per books of the plant,	<hr/> \$211,765 15

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$18,873 85	
Income from sale of light and power,		\$18,127 77
other sources,		1,483 57
Balance to profit and loss,	737 49	
	<hr/> \$19,611 34	<hr/> \$19,611 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$57,030 48	
Balance of manufacturing account,		\$737 49
Interest from sinking funds,		1,268 83
Appropriation for maintenance,		5,405 00
depreciation,		4,595 00
Jobbing,		111 41
Interest paid,	4,522 66	
Depreciation,	4,595 00	
Premium paid by sinking fund commissioners on notes and bonds,	1,944 36	
Maintenance appropriation used for construction,	1,701 44	
Other items,	180 02	
Balance June 30, 1906,		57,856 23
	<hr/>	<hr/>
	\$69,973 96	\$69,973 96

IPSWICH.

ASSETS.

Real estate,	\$3,798 71
Steam plant,	4,695 87
Electric plant,	4,369 47
Electric lines,	22,712 32
Transformers,	2,151 11
Meters,	1,186 93
Incandescent street lamps,	99 75
Due for light and power,	500 87
Fuel on hand,	492 18
Oil and waste on hand,	38 10
Incandescent lamps on hand,	67 20
Other materials on hand,	116 05
Fixtures on hand,	84 66
Sundry accounts receivable,	576 62
Cash (or town treasury),	2,945 79
Total assets, as per books of the plant,	<hr/> \$43,835 63

LIABILITIES.

Appropriations for construction,	\$1,211 50
note payments,	1,500 00
Notes payable,	39,000 00
Unpaid bills,	790 52
Interest accrued but not due,	285 00
Total liabilities, as per books of the plant,	<hr/> \$42,787 02
Profit and loss balance,	1,048 61
	<hr/> \$43,835 63

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,935 38	
Income from sale of light and power,		\$7,411 84
other sources,		1,576 80
Balance to profit and loss,		946 74
	<hr/>	<hr/>
	\$9,935 38	\$9,935 38

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$1,886 10	
Balance of manufacturing account,	946 74	
Appropriation for maintenance,		\$3,608 75
interest,		1,620 00
depreciation,		1,800 00
Jobbing,		227 70
Interest paid,	1,575 00	
Depreciation,	1,800 00	
Balance June 30, 1906,	1,048 61	
	<hr/> \$7,256 45	<hr/> \$7,256 45

MANSFIELD.

ASSETS.

Real estate,	\$8,385 69
Steam plant,	18,327 05
Electric plant,	7,973 26
Electric lines,	11,583 16
Transformers,	2,689 47
Meters,	1,934 66
Arc lamps,	732 22
Incandescent street lamps,	1,468 99
Due for light and power,	1,048 77
Fuel on hand,	35 00
Carbons on hand,	8 10
Oil and waste on hand,	24 95
Incandescent lamps on hand,	160 36
Globes on hand,	15 00
Other materials on hand,	50 00
Fixtures on hand,	206 88
Office furniture,	86 63
Cash (or town treasury),	29,293 92
Depreciation fund,	1,520 83
Sinking funds,	2,531 67
Total assets, as per books of the plant,	<hr/> \$88,076 61

LIABILITIES.

Appropriations for construction,	\$2,877 34
sinking funds,	2,500 00
Bonds outstanding,	80,000 00
Unpaid bills,	110 69
Interest accrued but not due,	753 33
Total liabilities, as per books of the plant,	<hr/> \$86,241 36
Profit and loss balance,	1,835 25
	<hr/> \$88,076 61

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,863 37	
Income from sale of light and power,		\$9,090 57
Balance to profit and loss,		772 80
	<hr/> \$9,863 37	<hr/> \$9,863 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,		\$81 15
Balance of manufacturing account,	\$772 80	
Interest from sinking funds,		24 48
Appropriation for maintenance,		2,774 98
interest,		2,076 22
depreciation,		1,520 83
Interest paid,	2,348 78	
Depreciation,	1,520 83	
Balance June 30, 1906,	1,835 25	
	<hr/> \$6,477 66	<hr/> \$6,477 66

MARBLEHEAD.

ASSETS.

Real estate,	\$24,690 03
Steam plant,	12,495 68
Electric plant,	8,455 47
Electric lines,	18,034 30
Transformers,	6,124 09
Meters,	6,484 83
Arc lamps,	1,196 70
Incandescent street lamps,	73 30
Due for light and power,	2,522 60
Fuel on hand,	69 70
Carbons on hand,	210 60
Oil and waste on hand,	32 16
Incandescent lamps on hand,	259 98
Globes on hand,	15 00
Fixtures on hand,	167 43
Horses, wagons, etc.,	695 44
Cash (or town treasury),	16,584 73
Depreciation fund,	3,006 16
Sinking funds,	13,012 56
Total assets, as per books of the plant,	<hr/> \$114,130 76
Profit and loss balance,	24,152 33

\$138,283 09

LIABILITIES.

Appropriations for construction,	\$51,717 82
Overdraft for construction,	1,065 27
Appropriation for note payments,	23,500 00
sinking funds,	12,000 00
Bonds outstanding,	50,000 00

Total liabilities, as per books of the plant, \$138,283 09

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,456 89	
Income from sale of light and power,		\$17,067 13
other sources,		574 30
Balance to profit and loss,	1,184 54	
	<hr/> \$17,641 43	<hr/> \$17,641 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$28,440 13	
Balance of manufacturing account,		\$1,184 54
Interest from sinking funds,		342 55
Appropriation for maintenance,		19,500 00
interest,		2,000 00
depreciation,		4,375 00
Interest paid,	2,043 75	
Depreciation,	4,375 00	
Receipts paid to town treasurer,	15,512 18	
Overdrafts for construction,	1,065 27	
Other items,	118 09	
Balance June 30, 1906,		24,152 33
	<hr/> \$51,554 42	<hr/> \$51,554 42

MERRIMAC.

ASSETS.

Steam plant,	\$1,303 31
Electric plant,	1,231 84
Electric lines,	9,651 19
Transformers,	1,221 62
Meters,	689 68
Due for light and power,	411 86
Incandescent lamps on hand,	40 35
Other materials on hand (tools),	109 74
Sundry accounts due the plant,	7 68
Cash on hand,	2,628 11
Depreciation fund,	437 59
Total assets, as per books of the plant,	<hr/> \$17,732 97

LIABILITIES.

Appropriations for construction,	\$1,262 00
bond payments,	1,000 00
Bonds outstanding,	10,500 00
Unpaid bills,	1,997 08
Interest due but not paid,	220 00
Interest accrued but not due,	192 50
Total liabilities, as per books of the plant,	<hr/> \$15,171 58
Profit and loss balance,	2,561 39
	<hr/> \$17,732 97

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,618 50	
Income from sale of light and power,		\$3,158 45
other sources,		8 27
Balance to profit and loss,		451 78
	<hr/> \$3,618 50	<hr/> \$3,618 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$582 87
Balance of manufacturing account,	\$451 78	
Appropriation for maintenance,		2,391 76
interest,		410 00
depreciation fund,		600 00
Other items of income,		31 04
Interest paid,	402 50	
Depreciation,	600 00	
Balance June 30, 1906,	2,561 39	
	<hr/>	<hr/>
	\$4,015 67	\$4,015 67

MIDDLEBOROUGH.

ASSETS.

Real estate,	\$12,376 11
Machinery and manufacturing appliances (gas),	5,087 73
Street mains (gas),	2,978 42
Meters (gas),	1,123 94
Due for gas,	505 31
Gas coal on hand,	5 25
Enrichers on hand,	213 60
Other gas materials on hand,	40 02
Gas fixtures on hand,	141 22
Steam plant (electric),	7,751 42
Water power,	9,720 80
Electric plant,	2,144 77
Electric lines,	4,186 38
Transformers,	1,356 09
Meters (electric),	2,327 54
Arc lamps,	703 45
Incandescent street lamps,	428 87
Due for electric light and power,	2,445 38
Fuel on hand (electric),	11 78
Carbons on hand,	39 40
Oil and waste on hand,	48 60
Incandescent lamps on hand,	21 50
Other electric materials on hand,	563 67
Electric fixtures on hand,	459 03
Horses, wagons, etc.,	148 50
Sundry accounts receivable,	848 40
Office furniture,	142 39
Cash (or town treasury),	33,873 30
Total assets, as per books of the plant,	<hr/> \$89,692 87
Profit and loss balance,	68,361 44
	<hr/>
	\$158,054 31

LIABILITIES.

Appropriations for construction,	\$49,842 26
extraordinary repairs,	3,715 00
bond payments,	18,500 00
note payments,	17,250 00

Bonds outstanding,	\$58,500 00
Notes payable,	8,450 00
Unpaid bills,	1,399 05
Interest accrued but not due,	398 00
Total liabilities, as per books of the plant,	<u>\$158,054 31</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
Gas,	\$4,144 05	
Electric,	8,623 53	
Income from sale of gas,		\$3,192 18
sale of electric light and power,		9,165 03
Balance to profit and loss:		
Gas,		951 87
Electric,	541 50	
	<u>\$13,309 08</u>	<u>\$13,309 08</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$54,272 26	
Balance of gas manufacturing account,	951 87	
Balance of electric manufacturing account,		\$541 50
Appropriation for maintenance,		1,558 62
interest,		2,709 22
Oil lights (suburban),		450 00
Interest paid,	2,804 89	
Depreciation,	14,709 96	
Oil lights (suburban),	430 90	
Bad bills,	48 15	
Loss on jobbing,	402 75	
Balance June 30, 1906,		68,361 44
	<u>\$73,620 78</u>	<u>\$73,620 78</u>

MILLERS FALLS WATER SUPPLY DISTRICT.

ASSETS.

Real estate,	\$1,060 05
Steam plant,	3,137 48
Electric plant,	2,061 21
Electric lines,	4,727 08
Transformers,	549 50
Meters,	717 57
Arc lamps,	51 64
Incandescent street lamps,	111 36
Due for light and power,	301 97
Fixtures on hand,	22 69
Cash (or town treasury),	1,708 19
Depreciation fund,	764 73
Sinking funds in hands of commissioners,	800 00
Total assets, as per books of the plant,	<u>\$16,013 47</u>
Profit and loss balance,	730 62
	<u>\$16,744 09</u>

LIABILITIES.

Appropriations for construction,	\$294 64
sinking funds,	1,200 00
Bonds outstanding,	15,000 00
Unpaid bills,	199 45
Interest accrued but not due,	50 00
Total liabilities, as per books of the plant,	<u>\$16,744 09</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,262 89	
Income from sale of light and power,		\$1,797 35
Balance to profit and loss,		465 54
	<u>\$2,262 89</u>	<u>\$2,262 89</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$871 19	
Balance of manufacturing account,	465 54	
Appropriation for maintenance,		\$650 00
interest,		600 00
depreciation,		764 73
Interest paid,	643 89	
Depreciation,	764 73	
Balance June 30, 1906,		730 62
	<u>\$2,745 35</u>	<u>\$2,745 35</u>

NORTH ATTLEBOROUGH.

ASSETS.

Real estate,	\$8,397 92
Steam plant,	17,302 35
Electric plant,	6,758 96
Electric lines,	15,986 81
Transformers,	5,440 28
Meters,	4,450 12
Arc lamps,	87 13
Incandescent street lamps,	186 92
Due for light and power,	717 82
Carbons on hand,	11 70
Incandescent lamps on hand,	203 56
Globes on hand,	11 15
Other materials on hand,	703 72
Fixtures on hand,	598 91
Sundry accounts receivable,	5 11
Office furniture,	125 52
Cash (or town treasury),	7,628 19
Depreciation fund,	2,688 00
Sinking funds,	12,232 98
Total assets, as per books of the plant,	<u>\$83,537 15</u>
Profit and loss balance,	17,794 40
	<u>\$101,331 55</u>

LIABILITIES.

Appropriations for construction,	\$23,145 40
note payments,	4,865 00
sinking funds,	11,000 00
Bonds outstanding,	50,000 00
Notes payable,	12,035 00
Unpaid bills,	246 77
Interest accrued but not due,	39 38
Total liabilities, as per books of the plant,	\$101,331 55

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,107 55	
Income from sale of light and power,		\$15,087 79
Balance to profit and loss,	3,980 24	
	\$15,087 79	\$15,087 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$21,548 84	
Balance of manufacturing account,		\$3,980 24
Interest from sinking funds,		473 15
Appropriation for maintenance,		4,614 55
depreciation,		2,688 00
Interest paid,	2,492 55	
Depreciation,	3,084 76	
Maintenance appropriation used for construction,	2,382 75	
Other items,	23 29	
Unexpended interest appropriation returned to town treasurer,	18 15	
Balance June 30, 1906,		17,794 40
	\$29,550 34	\$29,550 34

PEABODY.

ASSETS.

Real estate,	\$9,355 69
Steam plant,	11,255 80
Electric plant,	10,169 28
Electric lines,	14,657 30
Transformers,	6,148 27
Meters,	6,468 82
Arc lamps,	6,451 84
Incandescent street lamps,	616 23
Inside wiring,	817 97
Due for light and power,	4,082 82
Fuel on hand,	265 00
Carbons on hand,	95 00
Oil and waste on hand,	75 00
Incandescent lamps on hand,	48 00
Globes on hand,	12 00

Other materials on hand,	\$275 00
Fixtures on hand,	150 00
Horses, wagons, etc.,	450 00
Office furniture,	29 20
Cash (or town treasury),	7,408 06
Depreciation fund,	5,160 39
Sinking funds,	13,138 04

Total assets, as per books of the plant,	\$97,129 71
Profit and loss balance,	27,979 70
	<hr/> \$125,109 41

LIABILITIES.

Appropriations for construction,	\$45,745 14
Overdrafts for construction,	4,663 77
Appropriations for note payments,	22,700 00
sinking funds,	11,200 00
Bonds outstanding,	40,000 00
Unpaid bills,	667 17
Interest accrued but not due,	133 33

Total liabilities, as per books of the plant,	<hr/> \$125,109 41
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$26,639 26	
Income from sale of light and power,		\$19,571 39
other sources,		500 00
Balance to profit and loss,		6,567 87
	<hr/> \$26,639 26	<hr/> \$26,639 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,	\$29,189 65	
Balance of manufacturing account,	6,567 87	
Interest from sinking funds,		\$480 03
Appropriations for maintenance,		9,043 50
interest,		1,600 00
insurance,		240 00
depreciation fund,		5,643 38
Interest paid,	1,753 46	
Depreciation,	5,643 38	
Returned to town treasury—unavailable maintenance appropriations to Jan. 15, 1906,	1,832 25	
Balance June 30, 1906,		27,979 70
	<hr/> \$44,986 61	<hr/> \$44,986 61

READING.

ASSETS.

Real estate,	\$12,316 87
Steam plant,	8,288 25
Electric plant,	7,718 72
Electric lines,	15,617 07
Transformers,	4,686 87
Meters,	4,909 88

Arc lamps,	\$3,779 35
Incandescent street lamps,	216 89
Due for light and power,	1,282 84
Fuel on hand,	1,451 40
Carbons on hand,	54 25
Oil and waste on hand,	22 75
Incandescent lamps on hand,	147 49
Globes on hand,	53 08
Other materials on hand,	406 18
Fixtures on hand,	18 08
Horses, wagons, etc.,	530 00
Sundry accounts receivable,	347 48
Office furniture,	273 53
Cash (or town treasury),	3,919 25
Depreciation fund,	2,650 00
Total assets, as per books of the plant,	\$68,690 23
Profit and loss balance,	26,298 22
	<hr/> \$94,988 45

LIABILITIES.

Appropriations for construction,	\$22,704 88
bond payments,	14,000 00
note payments,	18,500 00
Bonds outstanding,	38,000 00
Notes payable,	1,400 00
Interest accrued but not due,	383 57
Total liabilities, as per books of the plant,	<hr/> \$94,988 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,993 59	
Income from sale of light and power,		\$12,057 55
other sources,		452 60
Balance to profit and loss,		1,483 44
	<hr/> \$13,993 59	<hr/> \$13,993 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$25,939 17	
Balance of manufacturing account,	1,483 44	
Interest received,		\$18 87
Appropriation for commissioners' salaries for 1902 not heretofore returned,		225 00
Appropriation for maintenance for 1903 not heretofore returned,		4,140 00
maintenance for 1906,		548 78
interest,		1,632 00
depreciation,		2,650 00
Interest paid,	1,639 53	
Depreciation,	3,070 90	
Maintenance appropriation used for construction,	2,905 54	
Loss on jobbing,	474 29	
Balance June 30, 1906,		26,298 22
	<hr/> \$35,512 87	<hr/> \$35,512 87

TAUNTON.

ASSETS.

Real estate,	\$66,311 98
Steam plant,	72,749 33
Electric plant,	41,570 88
Electric lines,	35,797 30
Transformers,	17,334 45
Meters,	6,871 10
Arc lamps,	16,532 23
Inside wiring,	1,473 83
Due for light and power,	7,522 53
Fuel on hand,	1,478 40
Carbons on hand,	148 00
Oil and waste on hand,	60 00
Incandescent lamps on hand,	208 50
Globes on hand,	100 00
Other materials on hand,	305 00
Fixtures on hand,	4,588 20
Horses, wagons, etc.,	350 32
Office furniture,	294 99
Cash (or city treasury),	9,421 06
Depreciation fund,	15,739 88
Sinking funds,	48,503 84
Total assets, as per books of the plant,	\$347,361 82
Profit and loss balance,	13,809 78
	<hr/>
	\$361,171 60

LIABILITIES.

Appropriations for construction,	\$15,901 75
note payments,	1,500 00
sinking funds,	20,604 29
Bonds outstanding,	320,500 00
Unpaid bills,	1,672 04
Interest accrued but not due,	993 52
Total liabilities, as per books of the plant,	<hr/>
	\$361,171 60

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$39,802 95	
Income from sale of light and power,		\$51,222 54
Balance to profit and loss,	11,419 59	
	<hr/>	<hr/>
	\$51,222 54	\$51,222 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$17,941 17	
Balance of manufacturing account,		\$11,419 59
Interest from sinking funds,		1,740 97
Appropriation for maintenance,		2,002 33
interest,		11,922 50
Jobbing,		8 00

	Dr.	Cr.
Interest paid,	\$11,922 50	
Depreciation,	9,664 50	
Sinking fund premium charged off,	1,170 50	
Other items,	204 50	
Balance June 30, 1906,		\$13,809 78
	<hr/> \$40,903 17	<hr/> \$40,903 17

WAKEFIELD.

ASSETS.

Real estate,	\$22,650 76
Machinery and manufacturing appliances (gas),	26,867 30
Street mains (gas),	36,855 97
Meters (gas),	5,764 82
Due for gas,	3,814 94
Gas coal on hand,	1,560 03
Coke on hand,	1,050 00
Enrichers on hand,	28 00
Other gas materials on hand,	1,369 37
Stoves on hand,	1,012 26
Gas fixtures on hand,	800 75
Steam plant (electric),	15,408 22
Electric plant,	10,120 98
Electric lines,	22,085 97
Transformers,	2,402 04
Meters (electric),	3,297 25
Arc lamps,	2,897 83
Fire alarm installation,	1,984 75
Due for electric light and power,	1,861 28
Fuel on hand (electric),	1,398 80
Carbons on hand,	79 50
Oil and waste on hand,	67 40
Incandescent lamps on hand,	96 11
Globes on hand,	27 00
Other electric materials on hand,	495 78
Electric fixtures on hand,	886 33
Horses, wagons, etc.,	1,435 97
Sundry accounts receivable,	1,830 78
Office furniture,	695 92
Cash (or town treasury),	29,675 86
Insurance,	655 82

Total assets, as per books of the plant,	\$199,177 79
Profit and loss balance,	48,010 31

\$247,188 10

LIABILITIES.

Appropriations for construction,	\$40,427 02
bond payments,	44,000 00
note payments,	1,100 00
Bonds outstanding,	153,000 00
Notes payable,	2,750 00
Unpaid bills,	3,858 39
Deposits,	446 00
Interest accrued but not due,	1,606 69

Total liabilities, as per books of the plant,	\$247,188 10
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas,	\$19,983 51	
Electric,	14,651 05	
Income from sale of gas,		\$27,077 73
residuals,		5,619 66
sale of electric light and power,		7,076 21
other sources (electric),		612 00
Balance to profit and loss:		
Gas,	12,713 88	
Electric,		6,962 84
	<u>\$47,348 44</u>	<u>\$47,348 44</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$56,205 24	
Balance of gas manufacturing account,		\$12,713 88
Balance of electric manufacturing account,	6,962 84	
Appropriation for maintenance,		51,952 82
interest,		6,583 50
fire alarm,		250 00
Jobbing,		307 74
Interest paid,	6,255 19	
Fire alarm expenses and depreciation,	245 08	
Oil lights (suburban) unavailable balance of appropriation,	9 30	
Depreciation,	4,278 87	
Paid to town treasury — receipts from sales of gas and electricity for year to June 30, 1906,	44,303 46	
Loss on jobbing,	603 92	
Other items,	954 35	
Balance June 30, 1906,		48,010 31
	<u>\$119,818 25</u>	<u>\$119,818 25</u>

WELLESLEY.

ASSETS.

Real estate,	\$2,655 00
Electric lines,	20,074 51
Transformers,	3,545 00
Meters,	2,337 24
Incandescent street lamps,	175 00
Due for light and power,	945 43
Incandescent lamps on hand,	347 19
Other materials on hand,	126 98
Fixtures on hand,	41 71
Sundry accounts receivable,	249 40
Office furniture,	44 89
Cash (or town treasury),	28,456 06
Total assets, as per books of the plant,	<u>\$58,998 41</u>
Profit and loss balance,	1,613 40
	<u>\$60,611 81</u>

LIABILITIES.

Appropriations for construction,	\$18,000 00
Overdrafts for construction,	3,138 37
Appropriations for bond payments,	16,000 00
Bonds outstanding,	22,000 00
Unpaid bills,	1,180 10
Interest accrued but not due,	293 34
Total liabilities, as per books of the plant,	\$60,611 81

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,972 37	
Income from sale of light and power,		\$7,008 34
other sources,		75 00
Balance to profit and loss,		3,889 03
	\$10,972 37	\$10,972 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1905,	\$3,090 64	
Balance of manufacturing account,	3,889 03	
Interest received from deposits,		\$261 66
Appropriations for maintenance,		6,263 71
interest,		518 34
depreciation,		1,000 00
Interest paid,	653 34	
Depreciation,	1,576 16	
Returned to town treasury, — unavailable maintenance appropriation as of Dec. 31, 1905,	447 94	
Balance June 30, 1906,		1,613 40
	\$9,657 11	\$9,657 11

WESTFIELD.

ASSETS.

Real estate,	\$32,600 90
Machinery and manufacturing appliances (gas),	18,957 05
Street mains (gas),	36,800 80
Meters (gas),	6,681 47
Due for gas,	7,287 12
Gas coal on hand,	3,236 15
Coke on hand,	361 77
Enrichers on hand,	159 80
Purifying materials on hand,	40 86
Other gas materials on hand,	2,009 90
Gas fixtures on hand,	427 50
Steam plant (electric),	12,918 20
Electric plant,	12,586 31
Electric lines,	9,648 79
Transformers,	3,311 00
Meters (electric),	2,230 15
Arc lamps,	3,231 01
Incandescent street lamps,	38 19
Inside wiring,	886 62

Due for electric light and power,	\$2,730 28
Fuel on hand (electric),	2,230 34
Carbons on hand,	84 95
Oil and waste on hand,	21 30
Incandescent lamps on hand,	81 60
Globes on hand,	70 94
Other electric materials on hand,	616 79
Electric fixtures on hand,	570 00
Sundry accounts receivable,	2,413 21
Office furniture,	543 00
Cash (or town treasury),	19,627 99
Total assets, as per books of the plant,	\$182,403 99

LIABILITIES.

Appropriations for construction,	\$41,000 00
Bonds outstanding,	92,000 00
Interest due but not paid,	420 00
Interest accrued but not due,	268 33
Total liabilities, as per books of the plant,	\$133,688 33
Profit and loss balance,	48,715 66
	\$182,403 99

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
Gas,	\$19,417 39	
Electric,	13,987 17	
Income from sale of gas,		\$30,089 63
residuals,		4,013 97
sale of electric light and power,		12,627 81
other sources (electric),		128 42
Balance to profit and loss:		
Gas,	14,686 21	
Electric,		1,230 94
	\$48,090 77	\$48,090 77

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1905,		\$37,399 86
Balance of gas manufacturing account,		14,686 21
Balance of electric manufacturing account,	\$1,230 94	
Appropriation for maintenance,		13,200 00
Jobbing,		112 73
Interest paid,	3,348 33	
Depreciation,	9,581 76	
Returned to town treasury,	2,433 11	
Oil lights (suburban),	89 00	
Balance June 30, 1906,	48,715 66	
	\$65,398 80	\$65,398 80

APPENDIX C. — NEW LEGISLATION.

ACTS OF 1906.

[CHAPTER 74.]

AN Act to authorize the Chicopee Gas Light Company to do Business in the Town of South Hadley.

Be it enacted, etc., as follows:

SECTION 1. The Chicopee Gas Light Company is hereby authorized, upon the approval of the selectmen of the town of South Hadley and of the board of gas and electric light commissioners, to carry on the business of furnishing gas for heat, light and power, in the said town; with the rights, powers and privileges and subject to the duties, liabilities and restrictions set forth in all general laws now or hereafter in force relating to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 16, 1906.*]

[CHAPTER 75.]

AN Act to authorize the North Adams Gas Light Company to do Business in the Towns of Monroe, Florida and Savoy.

Be it enacted, etc., as follows:

SECTION 1. The North Adams Gas Light Company is hereby authorized to carry on the business of furnishing electricity for heat, light and power in the towns of Monroe, Florida and Savoy: *provided*, that before carrying on the said business in any of the said towns it shall obtain the consent thereto of the selectmen of that town. For the above purposes the said company shall have the rights, powers and privileges and shall be subject to the duties and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 16, 1906.*]

[CHAPTER 106.]

An Act to authorize the Springfield Gas Light Company to do Business in the Town of Ludlow.

Be it enacted, etc., as follows:

SECTION 1. The Springfield Gas Light Company is hereby authorized, upon the approval of the legal voters of the town of Ludlow at a meeting called for the purpose, and of the board of gas and electric light commissioners, to carry on the business of furnishing gas for heat, light and power in the said town; with all the rights, powers and privileges, and subject to all the duties, liabilities and restrictions set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 21, 1906.*]

[CHAPTER 117.]

An Act relative to the Granting of Locations for Poles and Wires in Towns.

Be it enacted, etc., as follows:

SECTION 1. Section two of chapter one hundred and twenty-two of the Revised Laws, as amended by chapter two hundred and thirty-seven of the acts of the year nineteen hundred and three, is hereby further amended by inserting after the word "or," in the thirteenth line, the words:—the selectmen of the,—by inserting after the word "or," in the eighteenth line, the words:—the selectmen of the,—and by inserting after the word "his," in the nineteenth line, the words:—or their,—so as to read as follows:—

Section 2. The mayor and aldermen of a city or the selectmen of a town through which the lines of a company are to pass shall give the company a writing specifying where the poles may be located, the kind of poles, the height at which, and the places where, the wires may run. Any company, except street railway companies, desiring permission to erect poles, piers, abutments or other fixtures upon or along any public way shall, in writing, petition the said mayor and aldermen or selectmen therefor. A public hearing shall be held on such petition, and written notices of the time and place at which such hearing will be held shall be mailed at least three days before said hearing, by the clerk of the city or the selectmen of the town in which the petition for locations has been made, to the owners of real estate along the ways or parts of ways upon

which it is proposed to construct said line, as determined by the last preceding assessment for taxation. The clerk of the city or the selectmen of the town shall endorse upon the order or specification of locations granted, his or their certificate that notices were sent and a hearing held as herein provided, and no such order or specification shall be valid without such certificate.

After the erection of the lines the mayor and aldermen or selectmen, may, after giving the company or its agents an opportunity to be heard, or upon petition of the company without hearing or notice, direct any alteration in the location or erection of the poles, piers or abutments, and in the height of the wires; and no permit shall be required for renewing, repairing or replacing poles, piers, abutments or other fixtures once erected under the provisions of law. Such certificates, specifications and decisions shall be recorded in the records of the city or town.

SECTION 2. This act shall take effect upon its passage. [*Approved March 1, 1906.*]

[CHAPTER 131.]

An Act relative to Wires and Electrical Appliances in the City of Pittsfield.

Be it enacted, etc., as follows:

SECTION 1. The city council of the city of Pittsfield may by ordinance designate some officer or officers of the city who shall have exclusive authority to cause to be removed from the streets of the city, within the district hereinafter prescribed, all telegraph, telephone and electric light, motor and power wires, cables and conductors, in or above said streets, and all poles and other structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted. Such officer or officers shall grant all necessary permits for placing, maintaining and operating such wires, cables and conductors in underground conduits, subject to the ordinances of the city; and the board of public works of said city shall issue all permits for opening and occupying the streets in said city which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned, or of any person or corporation interested.

SECTION 2. The provisions of this act shall apply to that district in the city of Pittsfield which is bounded by a circumference whose centre is the point at the intersection of the centre lines of North, South and West streets, and whose radius is one half mile in length.

And said officer or officers, in the month of January, nineteen hundred and eleven, and in each January thereafter, until the work in the said district is completed, shall prescribe, giving public notice thereof in at least one daily newspaper published in said city, by advertising therein twice a week for two successive weeks, a part of said district, comprising not less than one nor more than one and one half miles of streets, within which part all of said wires, cables and conductors, except those hereinafter excepted, shall, during that calendar year, be removed or placed underground; and said officer or officers shall cause the owner or users of such wires, cables and conductors, to remove them or put them underground, and also to remove any poles or other structures used in the streets to support such wires, cables or conductors, except when in the judgment of said officer or officers it is impracticable or inexpedient to remove such wires, cables, poles, conductors or structures: it being the purpose and intent of this act ultimately to cause the removal from public streets, avenues and highways within said district, of all said wires, cables and conductors, except those hereinafter excepted.

SECTION 3. All wires, cables and conductors, and all poles and other structures used for the support of the same, except such as are hereinafter excepted, shall prior to the first day of January, nineteen hundred and eleven, and within the limit of expenditure prescribed in this section, be removed from or placed underground within the following streets in said city, within the boundaries of the district specified in the preceding section:— Pearl street, between Cottage row and Fenn street; North Pearl street, between the location of the Boston and Albany Railroad Company and Maplewood avenue; Fenn street, between Pearl and North streets; Allen avenue; Depot street; Melville street, between North Pearl and North streets; Summer street, between North street and Francis avenue; Francis avenue, between Summer street and Columbus avenue; and North street, between West street and Maplewood avenue: *provided, however*, that no person or corporation shall be required to do work under the provisions of this section involving the expenditure of more than twenty thousand dollars.

SECTION 4. No person or corporation shall place any poles or other structures for the support of any wires, cables or conductors, except those herein specially excepted, in any street or part thereof which has been prescribed as aforesaid, except temporarily and in an emergency, and with the consent of said officer or officers; and if after the expiration of the calendar year in which such street or

part thereof was so prescribed there shall remain therein any poles, wires, cables or conductors which said officer or officers shall have ordered to be removed, the said officer or officers shall cause the same to be removed; and the city may collect from the owners or users, by an action at law, all expense incurred in such removal.

SECTION 5. Said officer or officers may at any time, upon application of any person, firm or corporation, duly authorized by law to lay or to erect and maintain, and maintaining, wires in the streets of said city, grant permits for the removal of any wires, cables, conductors, poles or other structures in any of the streets of said city, whether within or without the district specified in section two of this act, and for the placing of the same and any other necessary wires, cables and conductors or any extensions thereof underground as herein provided; and the board of public works, after the granting of such permits, shall issue all permits for opening and occupying the streets in said city which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned, or of any person or corporation interested.

SECTION 6. This act shall not apply to long distance telephone wires, or to poles used exclusively for the support of lamps or for local distribution from underground wires, cables or conductors, or both, or to street railway trolley wires and their supports; nor shall it revoke any rights heretofore granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground; but any such conduits, pipes, wires, cables or conductors laid hereafter shall be laid subject to the provisions of this act, so far as they are not inconsistent with the terms of such grant. For the purpose of this act no wire shall be deemed a long distance telephone wire which does not extend twenty-five miles at least in a direct line from some central office. Poles used for local distribution from underground wires, cables or conductors, shall be construed to mean poles set at or near the curb line of any street in which underground wires are placed, and such poles shall be set at intervals of not less than two hundred feet on the curb line, on either side of any street, shall have suitable cross-arms for the attachment of distributing wires, and shall be of approved design. No electric light or power company shall be required to do work hereunder involving the expenditure of more than eight thousand dollars in any one year.

SECTION 7. When any person, firm or corporation operating or intending to operate wires, cables, conductors or conduits, in said section of said city, shall desire or be required to place the same

underground in any street or highway in said section, and shall have been duly authorized so to do, such person, firm or corporation shall file with the board of public works of said city a map or maps, made to scale, showing the streets or highways which are desired or required to be used for such purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed, which map or maps shall be satisfactory to and approved in writing by said board of public works before any opening shall be made in any such street or highway under such authority.

SECTION 8. The mayor and aldermen of the city shall constitute a board of appeal, to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of said officer or officers hereunder. Such petition shall set forth the specific grievance or grievances relied upon, and shall be filed with the mayor within ten days after the act or decision complained of was done or made; and said board after notice given as prescribed in section two of this act shall give a hearing thereon, and may either approve, annul or modify such act or decision.

SECTION 9. The supreme judicial court or the superior court, or any justice of either court, on petition of said officer or officers, shall have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued hereunder, and to compel compliance therewith.

SECTION 10. This act shall take effect upon its passage. [*Approved March 7, 1906.*]

[CHAPTER 218.]

An Act relative to the Purchase of Electricity by Towns from Street Railway Companies.

Be it enacted, etc., as follows:

Section one of chapter four hundred and forty-nine of the acts of the year nineteen hundred and two is hereby amended by striking out the words "and which is not itself engaged in such business", in the third and fourth lines, and by inserting after the word "light", in the eighth and fourteenth lines, the words:— or power, — so as to read as follows:— *Section 1.* A town in which no person or corporation is engaged in the business of generating or distributing electricity for sale for lighting purposes, and which has voted or shall vote, in accordance with the provisions of chapter thirty-four of the Revised Laws, to construct one or more plants for the manufacture or distribution of electricity for furnishing light or power for municipal use or for the use of its inhabitants, or for

both purposes, may make a contract or contracts, for a term not exceeding ten years, with any street railway company or companies operating a street railway in such town, for the purchase of electricity from such street railway company or companies, for the purpose of furnishing light or power for municipal use or for the use of its inhabitants, or for both purposes; and street railway companies may make contracts for furnishing electricity as aforesaid to a town, but the same shall not become operative unless the board of railroad commissioners shall, after a public hearing, approve the terms thereof as consistent with the public interests. [Approved March 31, 1906.]

[CHAPTER 370.]

An Act relative to the Recovery of Damages in Cases of Death caused by Accidents to Employees.

Be it enacted, etc., as follows:

SECTION 1. Section seventy-two of chapter one hundred and six of the Revised Laws is hereby amended by adding at the end thereof the words:—and in the same action under a separate count at common law, may recover damages for conscious suffering from the same injury, — so as to read as follows:—*Section 72.* If the injury described in the preceding section results in the death of the employee, and such death is not instantaneous or is preceded by conscious suffering, and if there is any person who would have been entitled to bring an action under the provisions of the following section, the legal representatives of said employee may, in the action brought under the provisions of the preceding section, recover damages for the death in addition to those for the injury; and in the same action under a separate count at common law, may recover damages for conscious suffering resulting from the same injury.

SECTION 2. This act shall take effect upon its passage. [Approved May 6, 1906.]

[CHAPTER 387.]

An Act relative to the Inspection of Steam Boilers.

Be it enacted, etc., as follows:

SECTION 1. Every steam boiler in this Commonwealth, except those which, under the provisions of section seventy-eight of chapter one hundred and two of the Revised Laws may be operated by an

unlicensed person, shall be inspected internally and externally once each year, between the first day of June and the first day of October, by the licensed engineer or fireman in charge of or operating the same, except such boilers as are inspected by properly authorized inspectors of insurance companies or by state inspectors. The engineer making the inspection shall forward to the chief of the district police within ten days after such inspection a report of every boiler so inspected by him. Such reports shall be made on blanks furnished by the chief of the district police and shall be made in conformity therewith.

SECTION 2. In case any boiler which is required under the provisions of section one to be inspected is not in use or operation between the first day of June and the first day of October in any year, such boiler shall not be operated until the inspection required by this act has been made and the report thereof has been forwarded to the chief of the district police.

SECTION 3. If it appears to the chief of the district police from any report of such an inspection that safety requires changes to be made in any boiler so inspected, notice shall be given by the chief of the district police to the owner or user of such boiler of the changes required. Any owner or user failing to comply with the requirements of the chief of the district police respecting his boiler, after receiving notice thereof, shall be liable to a fine of not more than one hundred dollars for such failure, and the use of such boiler may be enjoined in the manner provided in section four of chapter one hundred and five of the Revised Laws.

SECTION 4. Any owner or user failing to have made any inspection required by this act shall be punished by a fine of not less than twenty-five dollars nor more than one hundred dollars for each offence.

SECTION 5. Any owner or user who interferes with an engineer while making such inspection or who seeks to prevent or hinder the same shall be liable to a fine of not less than twenty-five dollars and not more than one hundred dollars.

SECTION 6. The district police shall have authority in the discharge of their duty to enter upon any premises where steam boilers are located, for the purpose of enforcing the provisions of this act.
[Approved May 11, 1906.]

[CHAPTER 391.]

An Act relative to Wires and Electrical Appliances in the City of Haverhill.

Be it enacted, etc., as follows:

SECTION 1. The city council of the city of Haverhill may by ordinance designate some officer or officers of the city who shall have exclusive authority to cause to be removed from the streets or parts of streets of the city, hereinafter named, within the district hereinafter prescribed, all telegraph, telephone and electric light, motor and power wires, cables and conductors, in or above said streets, or parts of streets, and all poles and other structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted. Such officer or officers shall grant all necessary permits for placing, maintaining and operating such wires, cables and conductors in underground conduits, subject to the ordinances of the city; and the superintendent of streets or other officer having charge of the highways of said city shall issue all permits for opening and occupying the streets which may be necessary to carry out the intent of this provision, upon the application of the officer or officers first above mentioned, or of any person or corporation interested.

SECTION 2. The provisions of this act shall apply to the following streets or parts of streets in the city of Haverhill:— Commencing at the electric light station of the Haverhill Electric Company on Water street, thence through Water street and Merrimack street to Washington square; all of Washington square and through Washington street to the crossing of the Boston and Maine railroad with said Washington street. All of the wires, cables and conductors aforesaid, within the territory specified in this section, other than those hereinafter excepted, shall, prior to the first day of January, nineteen hundred and ten, be removed or placed underground, and the officer or officers who may be designated pursuant to section one of this act shall cause the owners or users of such wires, cables and conductors to remove them or put them underground, and also to remove any poles or other structures used in the streets or parts of streets above named, to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable or inexpedient to remove such wires, cables, conductors, poles or structures; it being the purpose of this act ultimately to cause the removal from said streets or parts of streets of all such poles, structures, wires, cables and conductors except those hereinafter excepted.

SECTION 3. The provisions of this act shall also apply to the following streets or parts of streets in said city of Haverhill:— Essex street from Locke street to Washington square; Locke street and Duncan street from Essex street to Winter street; Main street to Winter street and through Winter street to Portland street. All of the wires, cables and conductors in said streets or parts of streets and square, as specified in this section, except those hereinafter excepted, shall, prior to January first, nineteen hundred and fifteen, be removed or placed underground; and the officer or officers who may be designated pursuant to section one of this act shall cause the owners or users of such wires, cables and conductors to remove them or place them underground, and also to remove any poles or other structures used in the streets or parts of streets and square above named to support such wires, cables or conductors, except when, in the judgment of said officer or officers, it is impracticable to remove said wires, cables, poles or structures; it being the purpose of this act ultimately to cause the removal from said streets or parts of streets and square named in this section of all said poles, structures, wires, cables and conductors, except those hereinafter excepted.

SECTION 4. No person or corporation shall place any poles or other structures for the support of any cables, wires or conductors, except those hereinafter specifically excepted, in any of said streets or parts of streets or in said square, after said wires have been placed underground therein, except temporarily and in emergencies, and then only with the consent of the officer or officers who may be designated pursuant to section one; and if, after the expiration of the time hereby prescribed for the removal or placing underground of poles, structures, wires, cables or conductors, in any street, streets, part of a street or square, there shall remain in such street, streets, part of a street or square, any poles, structures, wires, cables or conductors which are by this act ordered to be removed or placed underground, the officer or officers provided for by section one shall cause the same to be removed; and the city may collect from the owners or users, by an action at law, any expense involved in such removal.

SECTION 5. The officer or officers who may be designated by the city council of said city pursuant to section one may, at any time, upon application of any person, firm or corporation duly authorized by law to lay or to erect and maintain and maintaining wires in the streets of said city, grant permission for the removal of any wires, cables, conductors, poles or structures in any of the streets

of said city, whether within or without the districts specified in sections two and three, and for the placing of the same and of any other necessary wires, cables and conductors or any extensions thereof underground as herein provided; and it shall be the duty of the superintendent of streets or other officer having charge of the highways in said city, and he shall have authority, after the granting of such permission, to issue all permits for opening and occupying the streets which may be necessary to carry out the intent of this act, upon the application of said officer or officers or of any person or corporation interested.

SECTION 6. This act shall not apply to long distance telephone wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or to street railway wires, poles or conductors; nor shall it revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground; but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act, so far as they are not inconsistent with the terms of such grant. For the purposes of this act no wire shall be deemed a long distance telephone wire which does not extend twenty-five miles at least in a direct line from some central office.

SECTION 7. When any person, firm or corporation operating or intending to operate wires, cables, conductors or conduits in said city shall desire or be required to place the same underground in any street or highway and shall have been duly authorized so to do, it shall be obligatory upon such person, firm or corporation to file with the city engineer a map or maps made to scale showing the streets or highways which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed, which map or maps shall be satisfactory to, and approved in writing by, said city engineer before any opening shall be made in any such street or highway under such authority.

SECTION 8. The mayor and aldermen of this city shall constitute a board of appeal, to which petitions in writing may be presented by any person, firm or corporation aggrieved by any act or decision of the officer or officers who may be designated pursuant to section one, done or made in pursuance of this act. Such petition shall set forth the specific grievance or grievances relied upon, and shall be filed with the mayor within ten days after the act or decision

complained of was done or made; and said board after notice shall give a hearing thereon, and may either approve, modify or annul such act or decision.

SECTION 9. The supreme judicial court or the superior court, or any justice thereof, shall, on petition of said officer or officers, have jurisdiction in equity to enforce the provisions of this act or any order of said officer or officers issued thereunder, and to compel compliance therewith.

SECTION 10. This act shall take effect upon its passage. [*Approved May 15, 1906.*]

[CHAPTER 392.]

An Act to prevent Stock and Debt Watering by Public Service Corporations.

Be it enacted, etc., as follows:

SECTION 1. When a gas company incorporated under the laws of this Commonwealth consolidates with any other such gas company or companies, or an electric light company incorporated under the laws of this Commonwealth consolidates with any other such electric light company or companies, or any such gas company or companies consolidate with any such electric light company or companies, the aggregate amount of the capital stock and the aggregate amount of the debt of the consolidating companies shall not, by reason of such consolidation, be increased.

SECTION 2. This act shall take effect upon its passage. [*Approved May 15, 1906.*]

[CHAPTER 405.]

An Act to authorize the American Woolen Company of New Jersey to erect and maintain Poles and Wires and furnish Electric Light and Power in the Town of Acton.

Be it enacted, etc., as follows:

SECTION 1. The American Woolen Company of New Jersey is hereby authorized to construct and operate lines for the transmission of electricity for the purpose of furnishing light and power upon and along the highways of the town of Acton and to the inhabitants of the said town, and to erect and maintain upon said highways such posts and other fixtures as may be necessary to sustain the wires and other fixtures of its lines, and to erect and maintain upon the highways and public roads in the town of Maynard such posts and other fixtures as may be necessary to sustain the wires and other

fixtures of such lines as may be necessary to transmit its power from its power house in said Maynard to said Acton.

SECTION 2. Said American Woolen Company shall however be subject to all general laws now or hereafter in force relating to the erection, maintenance or operation of lines for electric light and power, and to corporations engaged in the sale of electricity for light or power: *provided, however*, that if the town of Acton shall vote to engage in the business of supplying electric light or power as provided in chapter thirty-four of the Revised Laws and acts in amendment thereof, then the said American Woolen Company shall convey to said town upon demand by it all the interest of said company in and to the posts, wires and other fixtures owned or used by the company for the distribution and sale of electricity in the town of Acton and not upon the land of said company, and the town shall be bound to purchase of said company only such posts, wires and fixtures. The town of Acton shall pay to the said woolen company the reasonable value of the posts, wires and fixtures so conveyed, to be determined in the manner provided in chapter thirty-four of the Revised Laws for determining the value of electric lighting plants taken by municipalities under the provisions of said chapter. Upon the conveyance to the town of the posts, wires and fixtures, as herein provided, the authority granted by section one of this act shall cease.

SECTION 3. The said company shall appoint in writing an agent, who shall reside in the town of Maynard, and whose appointment shall be filed with the town clerk of said town; and service of legal process made upon such agent shall have the same legal effect as if the company were established under the laws of this Commonwealth and such service were made upon the corporation itself.

SECTION 4. A failure or neglect, continuing for fourteen days after demand or notice to its agent appointed as aforesaid, to pay and satisfy an execution or comply with a decree of court against it, shall be deemed sufficient ground for the forfeiture of its rights under the foregoing provisions of this chapter; such forfeiture to be enforced by information brought by the attorney-general in his discretion.

SECTION 5. The selectmen of said town of Acton, upon the neglect or failure of said company to comply with the provisions of this act, may, after due notice and hearing, revoke any permission or direction given by virtue of the provisions of this act, and order the poles, wires and other fixtures of said company to be removed from said public roads and highways; and all of such poles, wires,

fixtures and other property of said company, not removed within a reasonable time thereafter, shall be forfeited to said town.

SECTION 6. The selectmen of said Acton and Maynard shall each have the power at all times to make such regulations in relation to the use and operation of wires and the mode and purpose of use thereof, within the limits of said towns as the public convenience and safety require.

SECTION 7. This act shall take effect upon its passage. [*Approved May 21, 1906.*]

[CHAPTER 411.]

An Act relative to the Amount to be set aside for Depreciation of Municipal Gas and Electric Plants.

Be it enacted, etc., as follows:

SECTION 1. Section twenty-one of chapter thirty-four of the Revised Laws, as amended by section four of chapter four hundred and ten of the acts of the year nineteen hundred and five, is hereby further amended by striking out the word "five", in the tenth line, and inserting in place thereof the word:—three,—and by inserting after the word "plant", in the tenth line, the words:—exclusive of land and any water power appurtenant thereto,—so as to read as follows:—*Section 21.* Prior to the beginning of each fiscal year the manager of the plant shall furnish to the mayor, selectmen or municipal light board, if any, an estimate of the income from sales of gas and electricity to private consumers during the ensuing fiscal year and of the expense of the plant during said year, meaning the gross expenses of operation, maintenance and repair, the interest on the bonds, notes or scrip issued to pay for the plant, an amount for depreciation equal to three per cent of the cost of the plant, exclusive of land and any water power appurtenant thereto, or such smaller or larger amount as the board of gas and electric light commissioners may approve, the requirements of the sinking fund or debt incurred for the plant, and the loss, if any, in the operation of the plant during the preceding year. The excess of the expense thus defined and estimated over the estimated income from sales to private consumers shall be included by the city or town in its annual appropriations for maintenance and in the tax levy. By cost of the plant is intended the total amount expended on the plant to the beginning of the fiscal year, for any purpose for which bonds, notes or scrip may be issued under sections seven and eight of this chapter. By loss in operation is intended the difference

between the actual income from private consumers plus the appropriations for maintenance for the preceding fiscal year and the actual expense of the plant, reckoned as above, for that year in case such expense exceeded the amount of such income and appropriation. The income from sales and the money appropriated as aforesaid shall be used to pay the annual expense of the plant, defined as above, for the fiscal year, except that no part of the sum therein included for depreciation shall be used for other purposes than renewals, in excess of ordinary repairs, extensions, reconstruction, enlargements and additions. The surplus, if any, of said annual allowances for depreciation after making the above payments shall be kept as a separate fund and used for renewals, other than ordinary repairs, extensions, reconstruction, enlargements and additions in succeeding years; and no debt shall be incurred under sections seven and eight of this chapter for any extension, reconstruction or enlargements of the plant in excess of the amount needed for the purpose in addition to the amount then on hand in said depreciation fund. Said depreciation fund shall be kept and managed by the city or town treasurer as a separate fund, subject to appropriation by the city council or selectmen or municipal light board, if any, for the foregoing purpose. All appropriations for the plant shall be either for the annual expense defined as above, or for extensions, reconstruction, enlargements or additions; and no appropriation shall be used for any purpose other than that stated in the vote making the same. No bonds, notes or scrip shall be issued by a city or town for the annual expenses as defined in this section.

SECTION 2. This act shall take effect upon its passage. [*Approved May 22, 1906.*]

[CHAPTER 414.]

An Act relative to granting Licenses to Engineers and Firemen.

Be it enacted, etc., as follows:

SECTION 1. Section eighty-two of chapter one hundred and two of the Revised Laws, as amended by section two of chapter three hundred and ten of the acts of the year nineteen hundred and five, is hereby further amended by inserting after the word "person", in the twenty-fifth line, the words:—holding an engineer's or fireman's license,— by inserting after the word "may", in the twenty-seventh line, the words:—providing he holds an engineer's or fireman's license,— and by adding at the end of said

section the words:—No special license shall be granted to give any person charge of a plant over one hundred and fifty horse power, — so as to read as follows:— *Section 82.* Licenses shall be granted according to the competence of the applicant and shall be distributed in the following classes:— Engineers' licenses:— First class, to have charge of and operate any steam plant. Second class, to have charge of and operate a boiler or boilers, and to have charge of and operate engines, no one of which shall exceed one hundred and fifty horse power, or to operate a first class plant under the engineer in direct charge of the plant. Third class, to have charge of and operate a boiler or boilers not exceeding in the aggregate one hundred and fifty horse power, and an engine not exceeding fifty horse power, or to operate a second class plant under the engineer in direct charge of the plant. Fourth class, to have charge of and operate hoisting and portable engines and boilers. Firemen's licenses:— Extra First class, to have charge of and operate any boiler or boilers. First class, to operate any boiler or boilers. Second class, to have charge of and operate any boiler or boilers where the pressure carried does not exceed twenty-five pounds to the square inch, or to operate high pressure boilers under the engineer or fireman in direct charge thereof. A person holding an extra first or first class fireman's license may operate a third class plant under the engineer in direct charge of the plant. A person holding an engineer's or fireman's license who desires to have charge of or to operate a particular steam plant or type of plant may, providing he holds an engineer's or fireman's license, if he files with his application a written request signed by the owner or user of said plant for such examination, be examined as to his competence for such service and no other, and if found competent and trustworthy shall be granted a license for such service and no other. No special license shall be granted to give any person charge of a plant over one hundred and fifty horse power.

SECTION 2. This act shall take effect on the first day of December in the year nineteen hundred and six. [*Approved May 24, 1906.*

[CHAPTER 422.]

An Act to promote the Reduction of the Price of Gas in the City of Boston and its Vicinity.

Be it enacted, etc., as follows:

SECTION 1. From and after the thirtieth day of June in the year nineteen hundred and six, the standard price to be charged by the Boston Consolidated Gas Company for gas supplied to its

customers shall be ninety cents per one thousand cubic feet, which price shall not thereafter be increased except as hereinafter provided. From and after the said date the standard rate of dividends to be paid by said company to its stockholders shall be seven per cent per annum on the par value of its capital stock, which rate shall not thereafter be increased except as hereinafter provided.

SECTION 2. If during any year ending on the thirtieth day of June the maximum net price per thousand feet charged by the company has been less than the standard price, the company may during the following year declare and pay dividends exceeding the standard rate in the ratio of one fifth of one per cent for every one cent of reduction of said maximum net price below the standard price.

SECTION 3. Said company shall annually publish in the month of September, in one or more newspapers published in the city of Boston, a report showing for the previous fiscal year, among other things, the cost per thousand feet to such company of gas in the holder, itemizing said cost so as to show the cost per thousand feet for gas manufactured, of wages at works and of the main items of materials; also the cost per thousand feet of distribution; also the amount per thousand feet, if any, charged as depreciation of ways, works and machinery; also the amount per thousand feet, if any, charged for maintenance repairs; together with such other items of account as may from time to time be prescribed by the board of gas and electric light commissioners.

SECTION 4. Said board shall have authority upon petition of the mayor or board of aldermen of a city or of the selectmen of a town in which said company is furnishing gas, and after hearing the company, to revise the method of determining the cost of gas supplied by said company, and to determine finally and conclusively the actual cost of the gas furnished and the clear profits made by said company applicable to the payment of dividends for the year ending on June thirtieth. Any orders made by said board shall be enforceable as provided by section nine of chapter one hundred and twenty-one of the Revised Laws.

SECTION 5. If the clear profits of the company applicable to the payment of dividends amount in any year to a larger sum than is sufficient to pay the dividends which the company is herein authorized to pay during the next succeeding year, the excess above the sum necessary for that purpose may from time to time, to the extent of one per cent per annum of the par value of the capital of the company, be invested in securities in which savings banks incorporated under the laws of this Commonwealth are authorized

by law to invest, and the dividends and interest arising from such securities shall also be invested in the same or like securities, in order that the same may accumulate at compound interest until the fund so formed amounts to a sum equal to one twentieth of the par value of the capital stock of the company, which sum shall form a reserve fund: *provided*, that when and so often as the said fund shall by reason of the accumulation of interest or dividends or otherwise exceed one twentieth of the par value of the capital stock, the excess shall be carried to the credit of the clear profits of the company applicable to the payment of dividends. The company may from time to time use said fund or any portion thereof to meet any extraordinary claim, demand, or charge which may at any time arise against or fall upon the company from fire, accident, or other circumstances which due care and management could not have prevented; and whenever in any year the clear profits of the business of the company for the preceding year applicable to the payment of dividends are insufficient to enable it to pay the dividends which the company is herein authorized to pay, it may apply said fund, or such portion thereof as may be necessary, toward the payment of the dividends which the company is herein authorized to pay for such year. If the reserve fund be reduced at any time, it may thereafter again be made up to one twentieth of the par value of the capital stock of the company, and so from time to time as often as such reduction shall happen; *provided*, that resort may be had to the reserve fund for any of the purposes above mentioned, although such fund may not at the time have reached or may have been reduced below the full amount of one twentieth as aforesaid.

SECTION 6. If in any year the amount of the clear profits of the business of the company applicable to the payment of dividends exceeds the amount required to pay the dividends herein authorized to be paid during the next succeeding year, and the amounts which are herein authorized to be set aside for the reserve fund, the excess of such profits shall be paid to the cities and towns in which the company is supplying gas, in proportion to the number of miles of mains in each of such cities and towns.

SECTION 7. Whenever the company shall issue additional stock, it shall be the duty of the board of gas and electric light commissioners in deciding what amount of new stock is to be authorized, to place a value upon such new stock, which value shall be stated in their written decision, and before offering the new shares to the existing shareholders of the company, the company shall offer the

new shares for sale by public auction in the city of Boston, in such manner, at such times, and subject to such conditions of sale as the company shall from time to time determine, subject however, to the approval of the board of gas and electric light commissioners: *provided*, that no bid at any such auction shall be accepted for a price less than the value placed upon the stock by the board of gas and electric light commissioners as aforesaid; and *provided, further*, that notice of the proposed sale of said stock by public auction together with the terms and conditions of sale shall be published in at least three newspapers in the city of Boston twice a week for not less than three successive weeks before the day of auction.

SECTION 8. When any stock which has been offered for sale by auction is not sold, the same shall be offered at the price so placed upon it by the board of gas and electric light commissioners to the stockholders of the company, in accordance with the provisions of section thirty of chapter one hundred and nine of the Revised Laws: *provided*, that any stock so offered and not accepted by the stockholders shall again be offered for sale by public auction, in accordance with the provisions of section thirty-one of chapter one hundred and nine of the Revised Laws; and *provided, further*, that if the new stock authorized does not exceed four per cent of the existing capital stock of the company the same may be sold in accordance with the provisions of said section thirty-one without being first offered to the stockholders.

SECTION 9. At any time after the expiration of ten years from the thirtieth day of June in the year nineteen hundred and six, the board of gas and electric light commissioners shall have authority upon the petition of the company, or upon the petition of the mayor of any city or of the selectmen of any town in which the company is supplying gas to consumers, to lower or raise the standard price per thousand cubic feet to such extent as may justly be required by reason of greater or less burdens which may be imposed upon the company, by reason of improved methods in the art of manufacture, by reason of changes in the prices of material and labor, or by reason of changes in other conditions affecting the general cost of the manufacture or distribution of gas.

SECTION 10. The provisions of sections thirty-four and thirty-five of chapter one hundred and twenty-one of the Revised Laws, so far as they relate to the fixing of the price of gas, shall not hereafter apply to the Boston Consolidated Gas Company. But nothing herein shall be construed as affecting any right or liability

which may arise under chapter thirty-four of the Revised Laws, or acts in amendment thereof or in addition thereto, or under any other acts not inconsistent herewith.

SECTION 11. Unless the Boston Consolidated Gas Company shall, by authority of its board of directors, accept the provisions of this act within sixty days after its passage by a writing filed with the board of gas and electric light commissioners, this act shall be void.

SECTION 12. This act shall take effect upon its passage. [*Approved May 26, 1906.*]

[CHAPTER 437.]

An Act relative to Increase of the Capital Stock by Gas Companies.

Be it enacted, etc., as follows:

A corporation created by special charter or organized under the general laws of this Commonwealth for the purpose of making and selling gas for light or heat in a city or town may increase its capital stock to an amount not exceeding the total amount of four hundred thousand dollars beyond the limit allowed by section thirty-two of chapter one hundred and ten of the Revised Laws: *provided*, that no such increase shall be made until the board of gas and electric light commissioners shall have given a public hearing upon an application for such increase, after such notice by publication or otherwise as the board may order, nor until said board shall have certified in writing, after due examination, that in their opinion the total capitalization of said company, when so increased, will not exceed the fair valuation of the assets of the company after making proper deductions for depreciation of the plant; and *provided, further*, that such additional stock shall be issued in accordance with the provisions of chapter one hundred and nine of the Revised Laws. [*Approved May 31, 1906.*]

[CHAPTER 522.]

An Act relative to the Inspection of Boilers.

Be it enacted, etc., as follows:

SECTION 1. The governor is hereby authorized and directed to appoint five additional members of the inspection department of the district police, who shall be not above forty-five years of age. Said age limit shall apply to all new appointments to said boiler

inspection department, but shall not apply to any reappointment thereto. They shall be detailed for the inspection of boilers, and shall receive the same compensation now received by the present inspectors of boilers. The governor is also hereby authorized to appoint one clerk, at an annual salary of eight hundred dollars, to serve in the said department, and four additional clerks, at an annual salary of six hundred dollars each, to serve at branch offices in the said department.

SECTION 2. Upon every boiler which has been inspected and approved by the district police, or upon the fittings of the said boiler, there shall be attached by the inspector, by a seal or otherwise, a metal tag, and upon the tag or seal shall be inscribed the number of the boiler, the year, month and date of the inspection and the number of the district.

SECTION 3. Any person, excepting a member of the district police, who defaces or removes the tag or seal specified in section three, shall be punished by a fine of not less than five nor more than one hundred dollars. [*Approved June 26, 1906.*]

[CHAPTER 535.]

An Act relative to the Furnishing of Electric Light and Power in the Town of Acton by the American Woolen Company of New Jersey.

Be it enacted, etc., as follows:

SECTION 1. Section two of chapter four hundred and five of the acts of the year nineteen hundred and six is hereby amended by inserting before the word "said", in the first line, the words: — The exercise of the powers hereby granted, — so as to read as follows: — *Section 2.* The exercise of the powers hereby granted said American Woolen Company shall however be subject to all general laws now or hereafter in force relating to the erection, maintenance or operation of lines for electric light and power, and to corporations engaged in the sale of electricity for light or power: *provided, however,* that if the town of Acton shall vote to engage in the business of supplying electric light or power as provided in chapter thirty-four of the Revised Laws and acts in amendment thereof, then the said American Woolen Company shall convey to said town upon demand by it all the interest of said company in and to the posts, wires and other fixtures owned or used by the company for the distribution and sale of electricity in the town of Acton and not upon the land of said company, and the town shall

be bound to purchase of said company only such posts, wires and fixtures. The town of Acton shall pay to the said woolen company the reasonable value of the posts, wires and fixtures so conveyed, to be determined in the manner provided in chapter thirty-four of the Revised Laws for determining the value of electric lighting plants taken by municipalities under the provisions of said chapter. Upon the conveyance to the town of the posts, wires and fixtures, as herein provided, the authority granted by section one of this act shall cease.

SECTION 2. This act shall take effect upon its passage. [*Approved June 29, 1906.*]

[CHAPTER 71.]

Resolve to provide for an Investigation and Report by the Board of Gas and Electric Light Commissioners as to the Equipping of Gas Fixtures with Self-closing Devices.

Resolved, That the board of gas and electric light commissioners is hereby requested to investigate the feasibility and desirability of equipping gas fixtures with self-closing devices, including the cost and efficiency of such devices, and to report to the general court on or before the second Wednesday of January next the result of such investigation, with such recommendations as the board may deem advisable. [*Approved May 12, 1906.*]

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